



LOCAL COUNCIL INFORMATION

L234 Western Massachusetts

FROM
EXHIBIT G¹

MA State of Local Council	181 Total Number of Abuse Claims Filed ²	\$41,042,000 Total Claims Value Using TDP Values Base Matrix (Low) ³	\$226,331,150 Total Claims Value Using TDP Values Max Matrix (High) ³	\$664,939 Total Contribution (DS Ex C)	\$1,514,624 Unrestricted Net Assets (DS Ex D-1)
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CONTRIBUTION	
1.62%	Contribution to Claims Value % Base Matrix (Low Value) [Total Contribution ÷ Total Claims Value Base Matrix (Low)]
0.29%	Contribution to Claims Value % Max Matrix (High Value) [Total Contribution ÷ Total Claims Value Max Matrix (High)]

UNRESTRICTED NET ASSETS	
3.69%	Unrestricted Net Assets to Claims Value % Base Matrix (Low Value) [Unrestricted Net Assets ÷ Total Claims Value Base Matrix (Low)]
0.67%	Unrestricted Net Assets to Claims Value % Max Matrix (High Value) [Unrestricted Net Assets ÷ Total Claims Value Max Matrix (High)]

Notes:

1. All of the data on this document was included in the Court approved Amended Disclosure Statement for the Modified Fifth Amended Chapter 11 Plan of Reorganization (Docket No. 6445) beginning at page 425 of 441. The Debtors’ response to Exhibit G is set forth on Exhibit G-1 to the Disclosure Statement at page 433.

2. According to the Debtors’ claims expert, Bates White, there are 82,209 unique and timely sexual abuse claims filed against the Debtors’ as reflected in the “Tranche 6” claims data. Of those claims, 41,750 list a Local Council that was associated with the sexual abuse. The Tort Claimants’ Committee used the 41,750 claims to determine the number of claims implicating each Local Council. It should be noted that the Tort Claimants’ Committee did not include claims that identify more than one Local Council. In addition, there are approximately 38,300 claims that do not identify a Local Council (even though it is impossible to be a scout and not have a Local Council). As a result, the 41,750 listed is a very conservative number of claims given that each claim should be associated with a Local Council.

3. Under the Debtors’ Plan, the evaluation and payment of claims is governed by the “Trust Distribution Procedures” (“TDP”). The TDP assigns a “Base Value” to each claim that corresponds to one of six (6) types of abuse and is set forth on pages 14-15 of the TDP. The Base Value of each claim is adjusted upward and downward by scaling factors set forth in the TDP. The value of a claim for each type of abuse is capped giving it a potential “Max Value” after the application of all applicable scaling factors. If a claim is subject to a statute of limitations defense, there is a range of scaling factors that are used to reduce the scaled value of the claim.

The “Base Matrix Low” value of a claim is the “Base Value” of a claim reduced by the low-end range of the statute of limitation scaling factor without the application of any other potential scaling factors. The “Max Matrix High” value of a claim is the “Max Value” of a claim reduced by the high-end range of the statute of limitation scaling factor without the application of any other potential scaling factors.