

Exhibit C

PLAINTIFFS' PROPOSED PLAN OF ALLOCATION

1. Determine from best available records, e.g., Balances Everyone spreadsheet produced in discovery prepared by Jill Elmore, as corroborated by the Individual Defendants, the amounts of company stock held by each Class Member in each of the three possible locations for in-plan company stock: the SRP General Fund, the company stock fund of the SRP and the ESOP.
2. Determine those Class Members who were eligible to participate in the Correlated Pension Plan ("CCP") and those who were not.
3. Calculate for each Class Member who submits a timely and valid Claim Form ("Eligible Class Member"), using Balances Everyone spreadsheet and \$7.90/share valuation, his or her "**total loss amount**" as follows:
 - (a) For CPP-Eligible Class Members: determine from the Balances Everyone spreadsheet the number of shares held in the SRP company stock fund and one-third of the shares held in the ESOP, and multiply the total by \$7.90 per share;
 - (b) For Non-CPP-Eligible Class Members: determine from the Balances Everyone spreadsheet the total number of RPC shares held by the Class Member in the SRP company stock fund, the SRP General Fund, and the ESOP, and multiply the total by \$7.90 per share.
4. Calculate **class total loss amount** by summing all **Eligible Class Members'** individual total loss amounts.
5. Multiply the Net Settlement Fund by a fraction the numerator of which is the **Eligible Class Member's total loss amount** (as determined in step 3) and the denominator of which is the **class total loss amount** (as determined in step 4) to calculate each **Eligible Class Member's initial recovery amount**.
6. Ascertain each **Eligible Class Member's initial recovery amount** that is less than \$50 and determine how much would have to be added to it to increase it to \$50. Increase the initial recovery amounts of such Eligible Class Members accordingly. Total all such added amounts. Deduct such total proportionally from the initial recovery amounts of all other Eligible Class Members to determine the **adjusted recovery amount** for each **Eligible Class Member**.
7. Issue and mail checks to all **Eligible Class Members** in their **adjusted recovery amount** via first class mail, postage prepaid.
8. 90 days after mailing of checks, stop payment on all uncashed checks or close account they are written on and report total amount of uncashed checks to Court for *cy pres* distribution or distribution to **Eligible Class Members** per Court order.
9. No funds revert to Individual Defendants under any circumstances.