UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

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IN RE DYNAGAS LNG PARTNERS LP SECURITIES LITIGATION

No. 19-cv-04512 (AJN)

[PROPOSED] ORDER APPROVING PLAN OF ALLOCATION OF NET SETTLEMENT FUND

This matter came on for hearing on November 5, 2012 (the "Settlement Hearing") on Plaintiffs' Motion for Final Approval of Settlement, which included a proposal for plan of allocation of the Net Settlement Fund. The Court, having considered all matters submitted to it at the Settlement Hearing and otherwise, and having concluded that the proposed Plan of Allocation (ECF 135 pp. 77-85 and Appendix A hereto) is in all respects fair and reasonable to members of the Settlement Class, and that sufficient notice was provided to the Settlement Class, HEREBY ORDERS THAT:

- 1. The definitions of capitalized terms in the Stipulation (ECF No. 135) and in the exhibits thereto are hereby incorporated by reference.
- 2. The Court has jurisdiction to enter this Order approving the proposed Plan of Allocation, and over the subject matter of the Action and all parties to the Action, including all Settlement Class Members.
 - 3. The proposed Plan of Allocation, Appendix A hereto, is hereby approved.
- 4. There is no just reason for delay in the entry of this Order, and immediate entry by the Clerk of the Court is directed.

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SO ORDERED this _	5	day of _	November	, 2021.	
			Alin	Q. Nother	
			Alison J. N United Stat	athan tes District Judge	

APPENDIX A

Appendix A Plan of Allocation

- 1. For Dynagas Units¹ purchased or otherwise acquired between December 21, 2017 and March 21, 2019:
 - A. For each Dynagas Unit held at the end of trading on June 19, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable purchase date artificial inflation per unit figure, as found in Table A: or
 - the difference between the purchase price per unit and the applicable average closing price between March 22, 2019 and June 19, 2019, as found in Table B.²
 - B. For each Dynagas Unit sold between March 22, 2019 and June 19, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable purchase date artificial inflation per unit figure, as found in Table A; or
 - (2) the difference between the purchase price per unit and the sales price per unit; or
 - (3) the difference between the purchase price per unit and the applicable average closing price between March 22, 2019 and the date of sale, as found in Table B.³

¹The following four securities are collectively referred to herein as "Dynagas Units": (1) Dynagas common units representing limited partnership interests (NYSE DLNG) (CINS: Y2188B108) ("common units"); (2) Dynagas Series A Fixed to Floating Rate Cumulative Redeemable Perpetual Preferred Units (NYSE DLNG PR A) (CINS: Y2188B116) ("Series A Preferred Units"); (3) Dynagas Series B Fixed to Floating Rate Cumulative Redeemable Perpetual Preferred Units (NYSE DLNG PR B) (CINS: Y2188B124) ("Series B Preferred Units"); and (4) Dynagas 6.25% Senior Unsecured Notes that matured October 2019 (CUSIP No. 26780TAA5) ("Dynagas 6.25% Notes").

² Pursuant to Section 21(D)(e)(1) of the Private Securities Litigation Reform Act of 1995, "in any private action arising under this title in which the plaintiff seeks to establish damages by reference to the market price of a security, the award of damages to the plaintiff shall not exceed the difference between the purchase or sale price paid or received, as appropriate, by the plaintiff for the subject security and the mean trading price of that security during the 90-day period beginning on the date on which the information correcting the misstatement or omission that is the basis for the action is disseminated.

³ Pursuant to Section 21(D)(e)(2) of the Private Securities Litigation Reform Act of 1995, "in any private action arising under this title in which the plaintiff seeks to establish damages by reference to the market price of a security, if the plaintiff sells or repurchases the subject security prior to the expiration of the 90-day period described in paragraph (1), the plaintiff's damages shall not exceed the difference between the purchase or sale price paid or received, as appropriate, by the plaintiff for the security and the mean trading price of the security during the period beginning immediately after dissemination of information correcting the misstatement or omission and ending on the date on which the plaintiff sells or repurchases the security."

- C. For each Dynagas Unit sold between December 21, 2017 and March 21, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable purchase date artificial inflation per unit figure less the applicable sales date artificial inflation per unit figure, as found in Table A; or
 - (2) the difference between the purchase price per unit and the sales price per unit.
- 2. For call options on Dynagas Units ("call options") purchased or otherwise acquired to initiate or increase a long position during the Class Period:
 - A. For each call option⁴ held at the end of trading on June 19, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable purchase date per-option artificial inflation figure;⁵ or
 - the difference between the purchase price and the applicable average closing price between March 22, 2019 and June 19, 2019.
 - B. For each call option sold⁶ between March 22, 2019 and June 19, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable purchase date per-option artificial inflation figure; or
 - (2) the difference between the purchase price per option and the sales price per option; or
 - (3) the difference between the purchase price and the applicable average closing price between March 22, 2019 and the date of sale.
 - C. For call each option sold between December 21, 2017 and March 21, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable purchase date per-option artificial inflation figure less the applicable sales date per-option artificial inflation figure; or
 - (2) the difference between the purchase price and the sales price.
- 3. For put options on Dynagas Units ("put options") written or otherwise sold to initiate or increase a short position during the Class Period:
 - A. For each put option open at the end of trading on June 19, 2019, the Exchange Act Recognized Loss shall be the lesser of:

⁴ Per option figures for both call options and put options will be adjusted to reflect the number of Dynagas Units underlying each option.

⁵ In accordance with the process used to estimate artificial price inflation for the Dynagas Units, artificial inflation per call option will be calculated by accumulating market price declines, if any, that occurred on each Corrective Disclosure Date.

⁶ The sales price for call options that were exercised or expired without exercise is deemed to be zero.

- (1) the applicable sale date per-option artificial deflation figure;⁷ or
- the difference between the applicable average closing price between March 22, 2019 and June 19, 2019 and the sale price.
- B. For each put option repurchased⁸ between March 22, 2019 and June 19, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable per-option sale date artificial deflation figure; or
 - (2) the difference between the repurchase price and the sales price; or
 - the difference between the applicable average closing price between March 22, 2019 and the date of repurchase and the sale price.
- C. For each put option repurchased between December 21, 2017 and March 21, 2019, the Exchange Act Recognized Loss shall be the lesser of:
 - (1) the applicable sale date per-option artificial deflation figure less the applicable purchase date per-option artificial deflation figure; or
 - (2) the difference between the repurchase price and the sale price.
- 4. For each Series B Preferred Unit purchased or otherwise acquired between October 16, 2018 and March 21, 2019, the Securities Act Recognized Loss shall be the difference between the purchase price per share (not to exceed \$25.00) and:
 - A. If sold prior to the end of trading on September 26, 2019, the sales price.
 - B. If still held at the end of trading on September 26, 2019, \$19.70.9
- 5. For securities other than Series B Preferred Units, ¹⁰ a Claimant's Recognized Loss shall be 75% of the aggregate Exchange Act Recognized Loss as described in Paragraphs 1-3 above. For Series B Preferred Units, a Claimant Recognized Loss shall be the greater of (a) 75% of the aggregate Exchange Act Recognized Loss as described in Paragraphs 1-3 above; or (b) 100% of the aggregate Securities Act Recognized Loss as described in Paragraph 4 above. A Claimant's Total Recognized Loss shall be the total of his, her or its Recognized Loss on each Dynagas security.

⁷ In accordance with the process used to estimate artificial price inflation for the Dynagas Units, artificial deflation per put option will be calculated by accumulating the put option price increases, if any, that occurred on each Corrective Disclosure Date.

⁸ The repurchase price for put options that were assigned or expired without assignment is deemed to be zero.

⁹ \$19.70 was the closing price of the Series B Preferred Units on September 26, 2019, the date on which the Complaint asserting claims under the Securities Act was filed. As such, this Plan uses September 26, 2019 as the "...time such suit was brought" for purposes of establishing Plaintiffs' statutory measure of damages under the Securities Act.

¹⁰ *i.e.* common units, Series A Preferred Units, 6.25% Notes, call options and put options.

ADDITIONAL PROVISIONS

- I. FIFO Matching: All purchases/acquisitions and sales of Dynagas securities in the Class Period shall be matched on a First-In-First-Out ("FIFO") basis. Sales of Dynagas securities between December 21, 2017 through March 21, 2019 and holdings as of the close of trading on March 21, 2019 will be matched first against any holdings of Dynagas securities at the beginning of the Class Period, and then against purchases/acquisitions in chronological order, beginning with the earliest purchase/acquisition made during the Class Period.
- II. Purchase/Sale Dates: A purchase/acquisition or sale of Dynagas securities shall be deemed to have occurred on the "contract" or "trade" date as opposed to the "settlement" or "payment" date.
- III. Gifts: The receipt or grant by gift, devise or inheritance of Dynagas securities during the Class Period shall not be deemed to be a purchase, acquisition or sale of Dynagas securities for the calculation of an Authorized Claimant's Recognized Losses, nor shall the receipt or grant be deemed an assignment of any claim relating to the purchase/sale unless (i) the donor or decedent purchased the security during the Class Period; (ii) the instrument of gift or assignment specifically provides that it is intended to transfer such rights to claims relating to the purchase or sale of Dynagas securities; and (iii) no Claim was submitted by or on behalf of the donor, on behalf of the decedent, or by anyone else with respect to those shares of Dynagas securities.
- IV. Short Sales: The date of covering a "short sale" is deemed to be the date of purchase or acquisition of Dynagas Securities. The date of a "short sale" is deemed to be the date of sale of Dynagas Securities. Under the Plan of Allocation, however, the Recognized Loss on all "short sales" of Dynagas Units and call options is zero.

- V. Dynagas Securities Purchased/Sold Through the Exercise of Options: Option contracts on Dynagas Units are eligible to participate in the Settlement. With respect to Dynagas Units purchased or sold through the exercise or assignment of an option, the purchase/sale date of the Dynagas Unit is the exercise or assignment date of the option and the purchase/sale price of the Dynagas Unit is the exercise price of the option.
- VI. Calculation of Market Loss/Gain: For each Claimant, the Claims Administrator shall determine the difference between (i) the Total Purchase Amount¹¹ and (ii) the sum of the Total Sales Proceeds¹² and Total Holding Value.¹³ This difference will be deemed a Claimant's Market Loss with respect to his, her, or its overall purchases/acquisitions of Dynagas Securities and options on Dynagas Securities, during the Class Period.
- VII. Calculation and Cap of Claimant Total Recognized Loss: For each Claimant, the Claimants' Total Recognized Loss will be the lesser of (i) the aggregate Recognized Loss associated with all Class Period purchases or acquisitions of Dynagas Securities or (ii) the Claimant's Market Loss. A Claimant with a negative Market Loss (i.e. a gain) with respect to all

¹¹ The "Total Purchase Amount" is the total amount the Claimant paid (excluding commissions and other charges) for Dynagas securities purchased or acquired during between December 21, 2017 through March 21, 2019.

¹² The Claims Administrator shall match any sales of Dynagas securities between December 21, 2017 through March 21, 2019, first against the Claimant's opening position in Dynagas securities (the proceeds of those sales will not be considered for purposes of calculating market gains or losses). The total amount received (excluding commissions and other charges) for sales of Dynagas securities between December 21, 2017 through March 21, 2019 shall be the "Total Sales Proceeds."

¹³ When calculating Total Holding Value, the Claims Administrator shall ascribe a holding value based on each security's March 22, 2019 closing price: \$2.38 per share of Dynagas Common Unit held as of the close of trading on March 21, 2019, \$19.43 per Series A Preferred Unit held as of the close of trading on March 21, 2019, \$19.26 per Series B Preferred Unit held as of the close of trading on March 21, 2019, and \$960.00 per 6.25% Note held as of the close of trading on March 21, 2019. For call options still held or put options still short as of the close of trading on March 21, 2019, the Claims Administrator shall apply the same methodology based on the closing price of each option on March 22, 2019 or the next nearest trading date.

of his, her or its transactions in Dynagas Securities and options on Dynagas Securities between December 21, 2017 and March 21, 2019 will have a Total Recognized Loss of \$0, and will not be eligible for any distribution.

- VIII. Determination of Distribution Amount: The total net funds available for distribution in this Action as a result of the Settlement Amount and all interest earned thereon, less taxes, notice and administration costs, attorneys' fees and litigation expenses awarded (the Net Settlement Fund) will be allocated *pro rata* based on each Authorized Claimant's proportional share of the Net Settlement Fund as determined by his, her or its Total Recognized Loss as compared to the aggregate Total Recognized Losses of all Authorized Claimants. This proportional share is the Authorized Claimant's "Distribution Amount." The Distribution Amount for Authorized Claimants with a Total Recognized Loss of \$0.00 will be \$0.00. Such Claimants will in any event be bound by the Settlement.
- **IX.** *De Minimis* Limitation: If an Authorized Claimant's Distribution Amount calculates to less than \$10.00, no distribution will be made to that Authorized Claimant. Those funds will be included in the distribution to other Authorized Claimants.
- X. Redistribution of Unclaimed Funds: If any funds remain after the final distribution of recoveries in the Action (i.e., if the Net Settlement Fund less distributions is positive) because of uncashed distributions or other reasons, then, after the Claims Administrator has made reasonable and diligent efforts to have Authorized Claimants cash their distribution checks, any balance remaining nine months after the final distribution of such funds shall be redistributed to Authorized Claimants who have cashed their initial distribution and who would receive at least \$10.00 from such redistribution, after payment of any unpaid costs or fees incurred in administering the funds, including for such redistribution. Additional redistributions to Authorized Claimants who have

cashed their prior distribution checks and who would receive at least \$10.00 on such additional redistributions, subject to the conditions previously noted, may occur thereafter if Lead Counsel, in consultation with the Claims Administrator, determine that additional redistribution, after the deduction of any additional fees and expenses that would be incurred with respect to such redistributions, is cost-effective. At such time as it is determined that the redistribution of funds remaining is not cost-effective, the remaining balance (the Net Settlement Fund less distributions) shall be contributed to non-sectarian, not-for-profit 501(c)(3) organizations recommended by Lead Counsel and approved by the Court.

XI. Release: Payment pursuant to the Plan of Allocation, or such other plan as may be approved by the Court, shall be conclusive against all Authorized Claimants. No Person shall have any claim against Plaintiffs, Lead Counsel, the Claims Administrator or any other agent designated by Lead Counsel, or the Released Defense Parties and/or their respective counsel, arising from distributions made substantially in accordance with the Stipulation, the plan of allocation approved by the Court, or any order of the Court. Plaintiffs and Defendants, and their respective counsel, and Plaintiffs' damages expert and all other Releasees shall have no liability whatsoever for the investment or distribution of the Settlement Fund or the Net Settlement Fund, the plan of allocation approved by the Court, or the determination, administration, calculation, or payment of any claim or nonperformance of the Claims Administrator, the payment or withholding of taxes (including interest and penalties) owed by the Settlement Fund, or any losses incurred in connection therewith.

TABLE A

Estimated Artificial Inflation from December 21, 2017 through and including March 21, 2019

		Artificial	Artificial	Artificial
		Inflation	Inflation	Inflation
Transaction Date	Artificial	Per Series	Per Series	Per
Transaction Date	Inflation	A	В	\$1,000
	Per Common	Preferred	Preferred	6.25%
	Unit	Unit	Unit	Note
December 21, 2017 - November 15, 2018	\$ 2.32	\$ 4.00	\$ 2.98	\$ 33.26
November 16,2018 - January 25, 2019	\$ 1.24	\$ 3.61	\$ 2.30	\$ 22.73
January 26, 2019 - March 21, 2019	\$ 0.28	\$ 1.12	\$ 0.39	\$ 4.29

TABLE B

Average Closing Price between 03/22/2019 and Date of Sale per Dynagas Unit

Date of Sale			Series A	Series B	6.25%
03/25/2019	Date of Sale	Common Unit	Preferred Unit	Preferred Unit	Note
03/25/2019	02/22/2010	Ф2.20	Ø10.42	010.26	40.60.00
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06/04/2019	\$2.20	\$19.49	\$18.91	\$959.77
06/05/2019	\$2.19	\$19.45	\$18.87	\$959.48
06/06/2019	\$2.18	\$19.40	\$18.82	\$959.49
06/07/2019	\$2.17	\$19.34	\$18.77	\$959.22
06/10/2019	\$2.16	\$19.29	\$18.72	\$959.05
06/11/2019	\$2.15	\$19.25	\$18.68	\$958.98
06/12/2019	\$2.15	\$19.22	\$18.65	\$958.82
06/13/2019	\$2.14	\$19.18	\$18.61	\$958.80
06/14/2019	\$2.13	\$19.14	\$18.57	\$958.99
06/17/2019	\$2.12	\$19.11	\$18.53	\$959.15
06/18/2019	\$2.11	\$19.07	\$18.50	\$959.37
06/19/2019	\$2.10	\$19.04	\$18.46	\$959.60