

EXHIBIT 4E

Addendum to Compensation for Business Economic Loss Claims:
Compensation for Spill-Related Cancellations

A. Eligibility

This addendum sets forth the exclusive compensation methodology for business claimants that provide appropriate documentation and which establish causation by demonstrating (a) a Spill-Related Cancellation pursuant to Causation for Business Economic Loss Claims Section II.D or Section III.D, or (b) the Modified V-Shaped Revenue Pattern *and* a contract cancellation pursuant to Causation for Business Economic Loss Claims Section II.B or Section III.B.

B. Definitions

1. A "Canceled Contract" shall be a contract (i) which was in place as of April 20, 2010, (ii) to be performed between April 21, 2010 and December 31, 2010, (iii) which was canceled between April 21, 2010 and December 31, 2010, (iv) which the claimant was unable to replace on the same or similar terms between April 21, 2010 and the date the claimant's claim is filed, and (v) for which causation was established pursuant to the provisions of Causation for Business Economic Loss Claims specified in Addendum Section A above.¹
2. A "Canceled Reservation" shall be a reservation (i) which was in place as of April 20, 2010, (ii) which was to occur between April 21, 2010 and December 31, 2010, (iii) which was canceled between April 21, 2010 and December 31, 2010, (iv) which the claimant was unable to rebook on the same or similar terms, and (v) for which causation was established pursuant to the provisions of Causation for Business Economic Loss Claims specified in Addendum Section A above.
3. A "Replacement Contract" shall be a contract (i) which the claimant entered after April 21, 2010 and after the Canceled Contract was canceled, but before December 31, 2010, (ii) which provided complete or partial replacement of profit expected from the Canceled Contract, and (iii) for which services were performed between April 21, 2010 and December 31, 2010.
4. A "Replacement Reservation" shall be a reservation (i) which the claimant booked between April 21, 2010 and December 31, 2010, and after the Canceled Reservation was canceled, (ii) which provided partial replacement of profit expected from the Canceled Reservation, and (iii) which was completed between April 21, 2010 and December 31, 2010.

C. Compensation:

Compensation for the claimants listed in Addendum Section A above shall be calculated as follows:

¹ As used in this Addendum, "contracts" shall refer to agreements entered in the normal course of business and shall specifically exclude contracts for the sale of real property, fixed assets, non-operating assets, or for all or a portion of the business itself.

1. Determine lost revenue from the Canceled Contract or Canceled Reservation

- a. "Lost Contract Revenue" shall be the amount that a claimant would have been paid by a customer between April 21, 2010 and December 31, 2010 in connection with a Canceled Contract, had that contract not been canceled as a result of the DWH Spill.

Lost Contract Revenue shall be determined based on information set forth in the Canceled Contract, and, if necessary, other contemporaneous documentation provided by the claimant, such as purchase orders or shipping schedules. Lost Contract Revenue may include any food, beverage, or other ancillary revenue that the claimant can demonstrate would have been expected in connection with the Canceled Contract.

- b. "Lost Reservation Revenue" shall be the amount that a claimant would have been paid by a customer (or customers) between April 21, 2010 and December 31, 2010 in connection with a Canceled Reservation, had that reservation not been canceled as a result of the DWH Spill.

Lost Reservation Revenue shall be determined based on information set forth in the documentation reflecting the terms of the Canceled Reservation, and/or other contemporaneous documentation provided by the claimant. Lost Reservation Revenue may include food and beverage sales that the claimant can demonstrate would have been expected in connection with the Canceled Reservation.

2. Determine lost profit associated with the Canceled Contract or Canceled Reservation

"Lost Contract Profit" shall be the amount of variable profit that a claimant would have earned between April 21, 2010 and December 31, 2010 in connection with a Canceled Contract, had that contract not been canceled as a result of the DWH Spill.

"Lost Reservation Profit" shall be the amount of variable profit that a claimant would have earned between April 21, 2010 and December 31, 2010 in connection with a Canceled Reservation, had that reservation not been canceled as a result of the DWH Spill.

If (i) the Canceled Contract or Canceled Reservation documentation either specifies costs to be incurred by the claimant, or specifies a profit margin in connection with the Canceled Contract or Canceled Reservation, or (ii) the claimant is otherwise able to provide a specific estimate of the profit expected from the Canceled Contract or Canceled Reservation based on specific accounting for prior events that took place after January 1, 2007 and were comparable in terms of type, size and revenue, the claimant's lost profits associated with the Canceled Contract or Canceled Reservation shall be determined according to (a) below. Otherwise the claimant's lost profits associated with the Canceled Contract or Canceled Reservation shall be determined according to (b) below.

a. Canceled Contracts or Canceled Reservations with Explicit Cost Information

For Canceled Contracts and/or Canceled Reservations with explicit cost information, Lost Contract Profit and Lost Reservation Profit shall be determined as follows:

- i. Identify the variable expenses that would have been incurred (but were not actually incurred) by the claimant in carrying out the Canceled Contract or Canceled Reservation according to either (i) the information set forth in the Canceled Contract or Canceled Reservation documentation, or (ii) documentation provided by the claimant regarding variable expenses incurred in connection with prior events which were comparable in terms of type, size and revenue and took place after January 1, 2007. The total variable expenses shall also include any commissions or bonuses that would have been paid to sales or other staff had the Canceled Contract or Canceled Reservation not been canceled.
- ii. Sum (a) total variable expenses associated with the Canceled Contract or Canceled Reservation and (b) any cancellation fees, non-refundable deposits or other amounts received by the claimant in connection with the Canceled Contract or Canceled Reservation and (c) the liquidation or salvage value of any product which remains unsold as of the claim filing date.
- iii. Subtract the sum of (ii) from the Lost Contract Revenue or Lost Reservation Revenue as applicable.

b. Canceled Contracts or Canceled Reservations without Explicit Cost Information

For Canceled Contracts and/or Canceled Reservations without explicit cost information, Lost Contract Profit and Lost Reservation Profit shall be determined as follows:

- i. Determine the variable margin for the claimant's business for the period May through December 2009 by dividing:
 1. The claimant's total variable expenses from May through December 2009 (where variable expenses include those identified in Attachment A to the Compensation Framework for Business Economic Loss Claims) by
 2. The claimant's total revenues from May through December 2009.
- ii. Multiply the claimant's variable margin calculated in A.2.b.i by the claimant's Lost Contract Revenue or Lost Reservation Revenue, as appropriate.
- iii. From the result of (ii), subtract any non-refundable deposits or other amounts received by the claimant in connection with the Canceled Contract or Canceled Reservation and the liquidation or salvage value of any product which remains unsold as of the claim filing date.

3. Determine revenue from the Replacement Contract or Replacement Reservation

- a. "Replacement Contract Revenue" shall be the amount that a claimant was paid by a customer between April 21, 2010 and December 31, 2010 in connection with a Replacement Contract.

Replacement Contract Revenue shall be determined based on documentation establishing actual revenue received (such as, for example, purchase orders and/or shipping schedules) including, if relevant, information set forth in the Replacement Contract, provided that actual cash receipts or other activity shall be used if conflicting information is provided. Replacement Contract Revenue must include any food, beverage, or other ancillary revenue that the claimant earned in connection with the Replacement Contract, if relevant.

- b. "Replacement Reservation Revenue" shall be the amount that a claimant was paid by a customer (or customers) between April 21, 2010 and December 31, 2010 in connection with a Replacement Reservation.

Replacement Reservation Revenue shall be determined based on documentation establishing actual revenue received, including, if relevant, information set forth in the documentation reflecting the terms of the Replacement Reservation, provided that actual cash receipts or other activity shall be used if conflicting information is provided. Replacement Reservation Revenue must include food and beverage sales that the claimant made in connection with the Replacement Reservation, if relevant.

4. Determine profit associated with the Replacement Contract or Replacement Reservation

"Replacement Contract Profit" shall be the amount of variable profit that a claimant earned between April 21, 2010 and December 31, 2010 in connection with a Replacement Contract.

"Replacement Reservation Profit" shall be the amount of profit that a claimant earned between April 21, 2010 and December 31, 2010 in connection with a Replacement Reservation.

If contemporaneous documentation regarding the Replacement Contract or Replacement Reservation establishes the actual costs incurred by the claimant in carrying out the Replacement Contract or Replacement Reservation, the claimant's variable profits associated with the Replacement Contract or Replacement Reservation shall be determined according to (a) below. Otherwise the claimant's variable profit associated with the Replacement Contract or Replacement Reservation shall be determined according to (b) below.

a. Replacement Contracts or Replacement Reservations with Actual Cost Information

- i. Identify the variable expenses that were actually incurred by the claimant in carrying out the Replacement Contract or Replacement Reservation according to documentation provided by the claimant and/or information set forth in the Replacement Contract or Replacement Reservation documentation, provided that information regarding actual costs shall be used where conflicting sources of cost information exist. The total variable expenses shall also include any commissions or bonuses that were paid to sales or other staff had the Replacement Contract or Replacement Reservation not been canceled.
- ii. Subtract the total variable expenses associated with the Replacement Contract or Replacement Reservation from the Replacement Contract Revenue or Replacement Reservation Revenue, respectively.

b. Replacement Contracts or Replacement Reservations without Actual Cost Information

- i. Determine the variable margin for the claimant's business for the period May through December 2009 by dividing:
 1. The claimant's total variable expenses from May through December 2009 (where variable expenses include those identified in Attachment A to the Compensation Framework for Business Economic Loss Claims) by
 2. The claimant's total revenues from May through December 2009.
- ii. Multiply the claimant's variable margin calculated in A.2.b.i by the claimant's Lost Contract Revenue or Lost Reservation Revenue, as appropriate.

5. Calculate Total Compensation Related to the Canceled Contract or Canceled Reservation

"Spill-Related Cancellation Compensation" shall be compensation for the Canceled Contract or Canceled Reservation, net of amounts received in connection with any Replacement Contract(s) or Replacement Reservation(s), as applicable, and shall be calculated as follows:

- a. The claimant's Lost Contract Profit/Lost Reservation Profit (calculated in Step 2), less
- b. Any Replacement Contract Profit or Replacement Reservation Profit (calculated in Step 4), less
- c. Any payments received by the claimant from BP or the GCCF pursuant to BP's OPA claims process compensating for the loss, as well as VoO Settlement Payment Offset and VoO Earned Income Offset related to the Canceled Contract or Canceled Reservation.

An RTP shall apply to claimant's Spill-Related Cancellation Compensation consistent with the claimants industry and/or zone.

D. Documentation

A claimant shall also provide documentation establishing any Replacement Contract or Replacement Reservation, including the following:

1. Documentation regarding any Canceled Contract(s) or Canceled Reservation(s), including the following:
 - a. A copy of each Canceled Contract and documentation establishing the terms of each Canceled Reservation.
 - b. Documentation providing contemporaneous written evidence that each Canceled Contract and each Canceled Reservation was canceled as the direct result of the DWH Spill, and/or a Sworn Written Statement from an individual third party affirming that each cancellation was due to or resulting from the DWH Spill.

- c. Documentation providing contemporaneous written evidence that the claimant was not able to replace each Canceled Contract or Canceled Reservation on the same or similar terms, *provided*, that if no such documentation exists, the claimant may provide a Sworn Written Statement (1) stating that no such contemporaneous written evidence exists, (2) describing the claimant's efforts to replace the Canceled Contract or Canceled Reservation, and (3) describing the extent to which the claimant was not able to replace the Canceled Contract or Canceled Reservation.
- d. If not provided in a Canceled Contract or the Canceled Reservation documentation, the claimant shall provide documentation establishing revenue (including any food, beverage or other ancillary revenue) expected in connection with that Canceled Contract and/or Canceled Reservation and one of the following:
 - i. Documentation establishing variable expenses (including any variable expenses related to any food, beverage or other ancillary revenues) incurred in connection with prior events which were comparable in terms of type, size and revenue and took place after January 1, 2007

OR

- ii. Documentation establishing the total revenue and total variable expenses for the claimant's business for the period May 1 through December 31, 2009.

Variable expenses include those identified in Attachment A to the Compensation Framework for Business Economic Loss Claims.

- e. Documentation establishing any cancellation fees, non-refundable deposits or other amounts received by the claimant in connection with the Canceled Contract or Canceled Reservation.
 - f. Documentation reflecting the liquidation or salvage value of any product which remains unsold as of the claim filing date.
2. Documentation regarding any Replacement Contract(s) or Replacement Reservation(s), if relevant, including the following:
- a. A copy of each Replacement Contract and documentation establishing the terms of each Replacement Reservation.
 - b. Documentation establishing projected and actual revenues and variable expenses related to each Replacement Contract and each Replacement Reservation, including any food, beverage or other ancillary revenue and/or expenses recognized in connection with each Replacement Contract and each Replacement Reservation. The claimant must also provide the basis for such amounts and any corresponding supporting documentation. Variable expenses include those identified in Attachment A to the Compensation Framework for Business Economic Loss Claims.