

Exhibit 2

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

NEW ENGLAND BIOLABS, INC.,

Plaintiff and Counterclaim Defendant,

v.

RALPH T. MILLER,

Defendant and Counterclaim Plaintiff

Case No. 1:20-cv-11234-RGS

RALPH T. MILLER

Third-Party Plaintiff,

v.

COMMITTEE OF NEW ENGLAND
BIOLABS, INC. EMPLOYEES' STOCK
OWNERSHIP PLAN; PERSONAL
REPRESENTATIVE OF DONALD COMB;
JAMES V. ELLARD; RICHARD IRELAND;
and BRIAN TINGER,

Third Party Defendants,

and

NEW ENGLAND BIOLABS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN &
TRUST,

Nominal Defendant

PLAN OF ALLOCATION

1. **Definitions.** Unless otherwise defined by this Plan of Allocation, all capitalized terms have the meaning afforded them by the Class Action Settlement Agreement.
2. **Settlement Fund.** The Gross Settlement Fund will consist of the \$750,000.00 paid by NEB or its insurers pursuant to the Class Action Settlement Agreement, plus any earnings and interest accrued thereon. The Net Settlement Fund will be the Gross Settlement

Fund less: (a) non-expert expenses related to the litigation of the Class Claim, as approved by the Court; (b) up to \$100,000 of expert-related expenses, as approved by the Court; (c) expenses related to notice and administration of the settlement for the Class; and (d) any other court-approved costs or deductions from the Gross Settlement Fund.

3. **Authorized Claimant.** An Authorized Claimant will be any participant in the ESOP (or alternatively a beneficiary entitled to payment) who falls within the definition of the Class, and who is not excluded from the definition of the Class.

4. **Recognized Claim.** The Recognized Claim for each Plan account will be calculated by multiplying (a) the number of shares of Cell Signaling Technology, Inc. (“CST”) stock in the Plan account as of the date of its liquidation by (b) the difference between the actual share price paid for the CST stock in the Plan account and the adjusted share price for CST stock as calculated by the valuation expert who was hired by Class Counsel.

5. **Allocation of the Net Settlement Fund.** The Net Settlement Fund will be divided pro rata among the Authorized Claimants based on the Recognized Claim for each Plan account for which there is an Authorized Claimant as compared to total Recognized Claims for all Plan accounts for all Authorized Claimants. To the extent that there is more than one Authorized Claimant for a Plan Account, the Allocation will be divided among those Authorized Claimants on the same basis as their percentage in the Plan Account.

6. **Distribution of Residual Funds.** If monies remain in the Net Settlement fund after distributions are made to the Authorized Claimants and after all taxes and other expenses have been paid, those residual amounts will be distributed to non-sectarian, non-profit 501(c)(3) charitable organization(s) recommended by Class Counsel and approved by the Court.