

EXHIBIT A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION, :
 :
 : Civ. No. 03-CV-10195 (PKC)
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 Plaintiff, :
 :
 :
 v. :
 :
 VIVENDI UNIVERSAL, S.A., JEAN-MARIE :
 MESSIER, and GUILLAME HANNEZO, :
 :
 Defendants. :
 :
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DISTRIBUTION PLAN

A. **Introduction**

1. The Securities and Exchange Commission ("SEC") commenced this action by filing a Complaint, dated December 23, 2003, alleging that Vivendi Universal, S.A. ("Vivendi"), together with its former Chief Executive Officer Jean-Marie Messier ("Messier") and its former Chief Financial Officer Guillaume Hannezo ("Hannezo") committed violations of the antifraud, books and records, internal controls and reporting provisions of the federal securities laws. The SEC alleged that between approximately December 2000 and July 2002, Vivendi, under the direction of Messier, Hannezo and/or other executive officers, among other things, reported materially false and misleading information about its financial condition.

2. By Final Judgments of Permanent Injunction and Other Relief, entered on January 9, 2004 with the consent of Vivendi, Messier and Hannezo, the Defendants agreed to settle the case by, among other things, paying combined civil penalties and disgorgement in the total amount of \$51,268,150.00 for distribution to injured investors.

3. By Order dated June 7, 2005, on the motion of the SEC, the Court appointed Jeffrey B. Sklaroff, of the law firm of Greenberg Traurig, LLP, to be the Distribution Agent to develop and implement a plan of distribution by which the money paid by the Defendants will be distributed to eligible claimants. This document constitutes the Distribution Plan.

B. Definitions

As used in this Distribution Plan, the following definitions shall apply:

4. “**Affiliate**” shall have the meaning described in Section 101(2) of the United States Bankruptcy Code, 11 U.S.C. § 101 et seq.

5. “**Approved Claim**” shall mean the final amount of a Potentially Eligible Claimant’s asserted claim that is ultimately approved pursuant to this Distribution Plan.

6. “**Available Distribution**” shall mean the Fund, less any amounts expended or to be expended for administering the Fund and this Distribution Plan including professional fees and taxes.

7. “**Claims Administrator**” shall mean The Garden City Group, which was retained by the Distribution Agent, pursuant to order of the Court dated October 11, 2005, to assist the Distribution Agent in locating and notifying Potentially Eligible Claimants of the terms of this Distribution Plan, mailing Claims Packets, receiving Proof of Claim Forms, processing claims and mailing payment to Eligible Claimants.

8. “**Claims Filing Date**” shall mean the date established in accordance with this Distribution Plan by which a Potentially Eligible Claimant’s Proof of Claim Form must be filed to avoid the barring of any right of the Potentially Eligible Claimant to participate in any distribution from the Fund. The Claims Filing Date shall be no later than 180 days after the date of entry of an order approving this Distribution Plan.

9. **"Claim Deficiency Notice"** shall mean the notice sent by the Distribution Agent to a Potentially Eligible Claimant whose claim is deficient in one or more ways such as, for example, failure to provide required information or documentation. The Claim Deficiency Notice shall advise the Potentially Eligible Claimant of the reason or reasons for the deficiency and shall further advise the Potentially Eligible Claimant of the opportunity to cure such deficiencies. Except as otherwise provided herein, a Claim Deficiency Notice shall be provided on a rolling basis, but in no event later than 45 days after the Claims Filing Date.

10. **"Claims Packet"** shall mean all the materials to be provided to Potentially Eligible Claimants known to the Distribution Agent or to those who request such, including a copy of the Distribution Plan Notice and a Proof of Claim Form (together with instructions for completion of the Proof of Claim Form).

11. **"Distribution Agent"** shall refer to Jeffrey B. Sklaroff, the individual responsible for administering the Fund, in accordance with the terms of this Distribution Plan and the Court's orders.

12. **"Distribution Plan"** shall mean this Distribution Plan in the form approved by the Court.

13. **"Distribution Plan Notice"** shall mean the notice substantially in the form annexed hereto as Exhibit A, to be given to Potentially Eligible Claimants of their potential right to participate in the distribution of the Fund and their obligation to file a Proof of Claim Form in order to so participate, and which shall also contain a summary of the formula used to determine a Potentially Eligible Claimant's Eligible Loss Amount.

14. **"Eligible Claimants"** shall mean those Potentially Eligible Claimants filing a Proof of Claim Form with the Distribution Agent on or before the Claims Filing Date who are finally determined by the Distribution Agent to be eligible for a distribution from the Fund as

provided herein as a result of their purchase of the Eligible Securities during the Settlement Period. "Eligible Claimants" in no event shall include:

(a) Any director or officer, or former director or officer, of Vivendi or any of their heirs, distributees, spouses, parents, children, or controlled entities, who served in such capacity on or after the commencement of the Settlement Period;

(b) Any employee of Vivendi or of any of its Affiliates who has been terminated for cause in connection with the allegations set forth in the SEC's complaint in this action, or who was otherwise terminated or has resigned in connection with the investigation into this matter conducted by the SEC;

(c) Any defendant in any class action lawsuit related to the allegations set forth in the SEC's complaint in this action, or such defendant's heirs, distributees, spouses, parents, children, or controlled entities, unless and until such defendant is found not liable in all such civil suits prior to the Claims Filing Date, and proof of the finding(s) is included in such defendant's timely filed Proof of Claim Form.

15. "Eligible Loss Amount" is the amount of loss an Eligible Claimant has incurred through the purchase or ownership of an Eligible Security during the period from December 1, 2000 through July 2, 2002, in accordance with Appendix 1 hereto.

16. "Eligible Security" shall refer to American Depository Receipts and/or American Depository Shares registered with the SEC, issued by Vivendi. Eligible Security shall also refer to any common stock or ordinary shares issued by Vivendi and listed on any foreign stock exchange.

17. "Final Determination Notice" shall mean the notice sent by the Distribution Agent to a Potentially Eligible Claimant whose claim has been disallowed in whole or in part, after having given the Potentially Eligible Claimant the opportunity to cure any deficiencies in its

Claim. The Final Determination Notice shall set forth the Distribution Agent's reason or reasons for such disallowance.

18. **"Fund"** shall mean the money paid into the Court Registry Investment System by the Defendants plus accumulated interest and earnings thereon, and which is now being held in an account or accounts established by the Distribution Agent for the purpose of effectuating this Distribution Plan. The Fund shall include any accumulated interest and earnings thereon, less costs, fees, and other expenses such as tax payments and professional fees incurred or to be incurred. Distributions to Eligible Claimants shall be made from the Fund.

19. **"Person"** shall mean natural individuals as well as legal entities including corporations, partnerships, and governmental entities.

20. **"Potentially Eligible Claimants"** shall mean those Persons identified by the Distribution Agent as having possible claims to the Fund under this Distribution Plan, or Persons asserting that they have possible claims to the Fund under this Distribution Plan.

21. **"Proof of Claim Form"** shall mean the form designed by the Distribution Agent in accordance with this Distribution Plan, substantially in the form annexed hereto as Exhibit B, for the filing of a proof of a Potentially Eligible Claimant's claim, which form shall require, at a minimum, sufficient documentation reflecting the Potentially Eligible Claimant's purchases, ownership and dispositions of all Eligible Securities during the Settlement Period and the Taxpayer Identification Number or Social Security Number, if applicable, of the Potentially Eligible Claimant.

22. **"Settlement Period"** for the purposes of this Distribution Plan shall mean the period of time commencing on December 1, 2000 and continuing through the close of the markets on July 2, 2002.

C. **Allocation Among Eligible Claimants**

23. The Available Distribution shall be distributed to pay Eligible Claimants as provided under the terms of this Distribution Plan.

24. The Distribution Agent shall distribute the Fund to the Eligible Claimants pro rata based upon the ratio of the Approved Claim of each Eligible Claimant to the aggregate Approved Claims of all Eligible Claimants, for Eligible Securities purchased or owned by the Eligible Claimant during the Settlement Period.

25. If, after the Distribution Agent makes all distributions to Eligible Claimants, there are remaining funds, those funds shall be distributed to the United States Treasury or in accordance with a final plan of residual distribution to be proposed by the Distribution Agent and approved by the Court.

D. **Claims Administration Procedures**

General Administrative Provisions

26. The Distribution Agent shall oversee the administration of the claims, procedures and distributions as provided in this Distribution Plan. The Distribution Agent, together with the Claims Administrator, shall review the claims of Potentially Eligible Claimants and make determinations under the criteria established herein as to the eligibility of Potentially Eligible Claimants to recover monies and the amount of money to be distributed from the Fund to Eligible Claimants in accordance with the provisions of this Distribution Plan.

27. Any claim asserted by a Potentially Eligible Claimant shall be in writing and shall provide adequate documentary evidence to substantiate the claim, including all documentary evidence which the Distribution Agent deems necessary or appropriate, including but not limited to available account statements and trade confirmations.

28. All claims must be signed under penalty of perjury under the laws of the United States.

29. For Potentially Eligible Claimants who held Eligible Securities at the beginning of the Settlement Period, or made multiple purchases or sales of Eligible Securities during the Settlement Period, the first-in, first-out ("FIFO") method will be applied to such holdings, purchases and sales for purposes of calculating the Eligible Loss Amount. Under FIFO, sales of Eligible Securities during the Settlement Period will be matched, in chronological order, first against Eligible Securities held at the beginning of the Settlement Period. The remaining sales of Eligible Securities during the Settlement Period will then be matched, in chronological order, against Eligible Securities purchased during the Settlement Period.

30. No distribution shall be made to a Potentially Eligible Claimant who had a gain from overall transactions in the Eligible Securities during the Settlement Period. The claim of any Potentially Eligible Claimant who incurred an overall loss on transactions in the Eligible Securities during the Settlement Period, where such loss is less than the Eligible Loss Amount as calculated under this Plan, shall be limited to the amount of actual loss.

31. All determinations of the Distribution Agent that are made in accordance with the provisions of this Distribution Plan shall be final, unless otherwise provided in this Distribution Plan. The Distribution Agent reserves the right to establish a minimum payment amount for distribution under this Plan, upon further order of the Court.

32. To carry out the purposes of this Distribution Plan, the Distribution Agent is authorized to make such adjustments to the Distribution Plan as are or may be consistent with the purposes of the Distribution Plan, subject to approval by the Court.

33. Vivendi shall cooperate with the Distribution Agent and shall provide the Distribution Agent with all information that is in its possession or control as may be reasonably requested by the Distribution Agent in the performance of his duties under this Distribution Plan.

Identification of and Notice to Eligible Claimants

34. The Distribution Agent shall, insofar as is practicable, and with the assistance of the Claims Administrator, identify Potentially Eligible Claimants from any source available to him including by contacting financial institutions and reviewing trading records.

35. Within 45 days following the entry by the Court of an order approving this Distribution Plan, the Distribution Agent shall cause to be mailed by United States First Class Mail, or by such other similar means through the postal systems of foreign countries, a Claims Packet consisting of the Distribution Plan Notice and a Proof of Claim Form together with instructions for completion of the Proof of Claim Form to those Potentially Eligible Claimants known to the Distribution Agent.

36. Also within 45 days after entry of an Order approving this Distribution Plan, in addition to the mailing required in paragraph 35 above, the Distribution Agent shall cause to be established a website which shall contain, among other things, electronic versions of this Distribution Plan and all other forms including the Proof of Claim Form and instructions for completing same. The website to be established under this section shall appear in English and in each of the foreign languages identified in Exhibit C hereto. Within the same 45-day period, the Distribution Agent shall establish toll-free telephone call-in numbers by which Potentially Eligible Claimants can obtain further information about this Distribution Plan and the distribution process.

37. Within 75 days after entry of an Order approving this Distribution Plan, the Distribution Agent shall commence publication of a copy of the notice substantially in the form

annexed hereto as Exhibit D, to be translated into the language of the countries in which such publications appear, as per the publication notice program set forth in Exhibit E hereto.

38. The Distribution Agent may also give additional notice of the distribution process in such manner as the Distribution Agent, in his sole discretion, deems appropriate, including providing additional foreign language translations of the various Notices and Forms identified in this Distribution Plan.

39. The Distribution Agent shall promptly provide a Claims Packet to any Potentially Eligible Claimant who so requests in writing or as otherwise set forth in the Distribution Plan Notice.

40. To avoid being barred from asserting a claim, on or before the Claims Filing Date each Potentially Eligible Claimant must submit to the Distribution Agent a properly completed Proof of Claim Form reflecting such Potentially Eligible Claimant's claim, together with all supporting documentation.

Notification to Claimants of Deficient Claims

41. The Distribution Agent, in conjunction with the Claims Administrator, shall review each Proof of Claim Form to determine the validity and amount of such Potentially Eligible Claimant's Eligible Loss Amount, together with any additional conclusions of the Distribution Agent on other issues relevant to the claim. Each Potentially Eligible Claimant shall have the burden of proof to establish the validity and amount of its claim, and that it qualifies as an Eligible Claimant; and the Distribution Agent shall have the right to request, and the Potentially Eligible Claimant shall have the burden of providing to the Distribution Agent, any additional information and/or documentation deemed relevant by the Distribution Agent.

42. The Distribution Agent shall provide to each Potentially Eligible Claimant whose claim is deficient in whole or in part, a Claim Deficiency Notice setting forth the Distribution

Agent's conclusions concerning such claims and the reason or reasons why the claim is deficient. The Claim Deficiency Notice shall be provided to affected Potentially Eligible Claimants within 45 days after the Claims Filing Date.

43. Any Potentially Eligible Claimant who has received a Claim Deficiency Notice shall have 30 days within which to cure any deficiencies identified in the Claim Deficiency Notice.

44. The Distribution Agent shall respond to such deficiency and cure requests by mailing a Final Determination Notice to Potentially Eligible Claimants whose claims are still defective no later than 30 days following receipt by the Distribution Agent of such deficiency and cure requests, or such longer time as the Distribution Agent determines is necessary for a proper determination concerning such request.

Appeal to Court of Disallowed Claims

45. Any Potentially Eligible Claimant that is dissatisfied with a Final Determination Notice concerning its claim may appeal such decision to the Court by filing a written notice of appeal with the Clerk of the Court, with a copy to the Distribution Agent. Such written notice of appeal must be mailed by the appealing Potentially Eligible Claimant no later than twenty-one (21) days after the date on which the Final Determination Notice was received by the Potentially Eligible Claimant. The notice of appeal shall be no longer than five (5) double-spaced pages plus exhibits, shall clearly explain the Potentially Eligible Claimant's disagreement with the Final Determination Notice and shall include copies of all relevant documentation, which shall also be provided to the Distribution Agent. A failure to properly and timely request reconsideration of a Final Determination Notice shall permanently waive the Potentially Eligible Claimant's right to object to or contest that Final Determination Notice. The Distribution Agent shall have the right, in his discretion, to file with the Court Clerk a written response to such

appeal, with copies to the appealing Potentially Eligible Claimant. The Potentially Eligible Claimant shall have the burden of proof in any appeal of the Final Determination Notice.

46. In the event that a Potentially Eligible Claimant properly and timely appeals a Final Determination Notice, such matter may, at the Court's discretion, be referred to a United States Magistrate Judge. The Magistrate Judge shall review the documentation provided by the Potentially Eligible Claimant and the Distribution Agent. At that time, the Magistrate Judge may make a final determination or may set the matter for hearing and at the conclusion of the hearing make a final determination. A final determination by the Magistrate Judge shall be final for all purposes under this Distribution Plan and there shall be no further proceedings or appeals related to the same. The Court may, on its own motion, modify the foregoing procedure with regard to proceedings before the Magistrate Judge if the Court, in its sole discretion, deems such a modification to be appropriate under the circumstances.

47. In the event that the Court determines not to refer an appeal of a Final Determination Notice to a Magistrate Judge, or in the event that the Court decides to review the Magistrate Judge's final determination of the appeal pursuant to the terms of the Court's prior reference of the appeal to the Magistrate Judge, the Court will review the documentation provided by the Potentially Eligible Claimant and the Distribution Agent. At that time, the Court may make a final determination or may set the matter for hearing and at the conclusion of the hearing make a final determination. A final determination by the Court shall be final for all purposes under this Distribution Plan and there shall be no further proceedings or appeal related to the same.

48. No Potentially Eligible Claimant who has failed to timely file an appropriate Proof of Claim Form, or to request reconsideration of a Claim Deficiency Notice, or to appeal a Final Determination Notice, shall be permitted to object to the barring or treatment of its claim

on the basis that the Distribution Agent failed to mail, or properly to mail, or that such Potentially Eligible Claimant failed to receive, a copy of the Distribution Plan Notice, Claims Packet or the relevant Disallowance Notice or Final Determination Notice, or that a Proof of Claim Form, request for reconsideration, or appeal made by the Potentially Eligible Claimant was improperly reflected as not having been received by, or properly recorded as received by, the Distribution Agent or Court Clerk, or that a Potentially Eligible Claimant's name and/or proper contact information was not properly reflected on the Distribution Agent's records. The burden of notifying the Distribution Agent of a Potentially Eligible Claimant's current address and other contact information, and of ensuring that such information is properly reflected on the Distribution Agent's records, shall be on the Potentially Eligible Claimant.

Payment of Approved Claims

49. Within 30 days following completion of processing of all Potentially Eligible Claimant's claims, including the resolution of any appeals arising therefrom, the Distribution Agent shall prepare a list of all Eligible Claimants and the Approved Claim for each Eligible Claimant. The Distribution Agent shall petition the Court for the authority to distribute a specified distributable amount from the Available Distribution to the Eligible Claimants, which, in the Distribution Agent's discretion, may be made in the currency of the country in which such Eligible Claimant resides. In recommending such distributable amount to the Court, the Distribution Agent shall hold back a prudent reserve to take into account final fees and expenses incurred in the administration of the performance of his duties under this Distribution Plan, as well as any federal, state or local taxes payable in connection with the Distribution Plan. Under no circumstances shall the Distribution Agent or his agents incur any liability to any Person if he makes a distribution in accord with the schedules previously submitted and approved by the Court and all Persons are enjoined from taking any action in contravention of this provision.

50. Upon receipt and acceptance by an Eligible Claimant of a distribution from the Fund, such Eligible Claimant shall be deemed to have released all claims that such Eligible Claimant may have against the Distribution Agent and his agents, and shall be deemed enjoined from prosecuting or asserting any such claims.

51. The submission of the Proof of Claim Form and the receipt and acceptance of a distribution by an Eligible Claimant shall not affect an Eligible Claimant's rights and claims as against any party (other than the Distribution Agent and his agents), including, without limitation, Vivendi, Vivendi's past or present directors, officers, advisors and agents, Messier and Hannezo.

52. The Court reserves the right to amend this Distribution Plan from time to time, and retains jurisdiction over this matter for this purpose and for any and all other matters that may arise under or relate to this Distribution Plan.

Dated: New York, New York
November 8, 2006

JEFFREY B. SKLAROFF
Distribution Agent

Greenberg Traurig, LLP
200 Park Avenue
New York, New York 10166
Tel: (212) 801-9200
Fax: (212) 801-6400

APPENDIX 1

Eligible Loss Amount

Approved Claims shall be calculated based upon the formula set forth below:

		Disposal Date		
		During the Settlement Period But Before 7/2/2002	7/2/2002	After 7/2/2002, or still held
Purchase Date	Before 12/1/2000	No Eligible Claim	No Eligible Claim	No Eligible Claim
	On or after 12/1/2000 and before 7/2/2002	No Eligible Claim	27.75% of purchase price, less 12.86% of sale price	27.75% of purchase price
	7/2/2002	—	12.86% of difference between purchase price and sale price	12.86% of purchase price
	7/3/2002 or later	—	—	No Eligible Claim

Once the amount of an Approved Claim is calculated, distributions shall be made to Eligible Claimants on a pro rata basis, determined by the ratio of each Approved Claim to the aggregate amount of all approved claims.

CERTIFICATE OF SERVICE

I hereby certify that the foregoing Distribution Plan was served by U.S. Mail this 8th day of November, 2006, on the following:

Robert K. Levenson, Esq.
Assistant Regional Director
Securities and Exchange Commission
801 Brickell Avenue
Suite 1800
Miami, Florida 33131
(305) 982-6300
(305) 536-4154 (fax)
Counsel for Securities and Exchange Commission

Paul Saunders, Esq.
Cravath Swaine & Moore LLP
825 Eighth Avenue
New York, New York 10019
(212) 474-1000
(212) 474-3700 (fax)
Counsel for Vivendi Universal, S.A.

Michael J. Malone, Esq.
King & Spalding, LLP
1185 Avenue of the Americas
New York, New York 10036
(212) 556-2100
(212) 556-2222 (fax)
Counsel for Jean-Marie Messier

Martin Perschetz, Esq.
Schulte Roth & Zabel, LLP
919 Third Avenue
New York, New York 10022
(212) 756-2000
(212) 593-5955 (fax)
Counsel for Guillaume Hannezo

JEFFREY B. SKLAROFF

EXHIBIT A

ENTITLED TO A RECOVERY FROM THE FUND. THIS NOTICE CONTAINS IMPORTANT INFORMATION REGARDING YOUR RIGHTS.

Background

On December 23, 2003, the SEC filed a Complaint against the Defendants alleging that Vivendi together with its former Chief Executive Officer Jean-Marie Messier ("Messier") and its former Chief Financial Officer Guillaume Hannezo ("Hannezo") committed various violations of the federal securities laws. The SEC alleged that between approximately December, 2000 and July, 2002, Vivendi, under the direction of Messier, Hannezo and/or other executive officers reported materially false and misleading financial information concerning its liquidity and cash flow positions. The SEC requested that the Court issue an Order requiring Vivendi, Messier and Hannezo to disgorge all ill-gotten profits or proceeds they received as a result of the acts complained of and pay civil money penalties.

By Final Judgments of Permanent Injunction and Other Relief entered on January 9, 2004, Vivendi, Messier and Hannezo agreed to settle the case by, among other things, paying combined civil penalties and disgorgement in the total amount of approximately \$51,000,000 for distribution to injured investors.

On June 7, 2005, the Court appointed Jeffrey B. Sklaroff, of the law firm of Greenberg Traurig, LLP, as the Distribution Agent to develop and implement a plan of distribution by which the money paid by Vivendi, Messier and Hannezo will be distributed to eligible claimants.

Eligibility Criteria

In order to qualify for a recovery from the Fund, you must satisfy certain eligibility criteria. These criteria include the following:

1. **You must have purchased Vivendi securities during the period from December 1, 2000 through July 2, 2002. You are not entitled to any recovery from the Fund for any Eligible Securities you purchased prior to December 1, 2000 or sold prior to July 2, 2002 (the "Settlement Period").**
2. **You must have incurred an aggregate net loss from all transactions in Vivendi securities for which either the purchase or the sale (or both) occurred during the Settlement Period.**
3. **You are not entitled to a recovery from the Fund if you are a current or former officer or director of Vivendi who served in such capacity on or after the commencement of the Settlement Period. You are also not entitled to a recovery if your employment at Vivendi or any of its Affiliates was terminated in connection with the allegations set forth in the SEC's complaint in this case, or you were otherwise terminated or resigned in connection with the investigation into this matter conducted by the SEC, or if you are a defendant in any class action lawsuit related to the allegations set forth in the SEC's complaint in this case, other than those defendants who are found to be not liable in such actions prior to the Claims Filing Date and who provide proof of such findings.**

PROOF OF CLAIM FORMS ARE BEING MAILED TOGETHER WITH THIS NOTICE TO ALL ELIGIBLE CLAIMANTS WHOM THE DISTRIBUTION AGENT IS ABLE TO IDENTIFY. IF YOU DID NOT RECEIVE A FORM IN THE MAIL, SEE THE INSTRUCTIONS BELOW FOR OBTAINING A PROOF OF CLAIM FORM. THE FORM AND ACCOMPANYING INSTRUCTIONS EXPLAIN THE ELIGIBILITY CRITERIA IN GREATER DETAIL.

YOU MUST SUBMIT A COMPLETED PROOF OF CLAIM FORM TO THE ADDRESS BELOW PRIOR TO [month] [date], 2007 CLAIMS FILING DATE TO ENABLE THE DISTRIBUTION AGENT TO DETERMINE WHETHER YOU QUALIFY FOR A RECOVERY FROM THE FUND. IF YOU FAIL TO TIMELY SUBMIT A COMPLETED PROOF OF CLAIM FORM PRIOR TO THE CLAIMS FILING DATE, YOU WILL BE BARRED FROM RECEIVING A PAYMENT FROM THE FUND.

Participation in the Distribution of the Fund

Only those persons who purchased Vivendi securities, which are defined as ordinary shares or American Depository Receipts or American Depository Shares, during the Settlement Period, and suffered losses from combined purchase or sale transactions during the Settlement Period, may be eligible to share in the distribution of the Fund. Each potentially eligible claimant wishing to participate in the distribution of the Fund must timely submit a valid and separate Proof of Claim, no later than [month] [date], 2007, to the address provided below. Each Proof of Claim Form must be accompanied by supporting documents specified in the Instructions contained in the Proof of Claim Form.

Unless otherwise ordered by the Court, any potentially eligible claimant who fails to submit a Proof of Claim Form by [month] [date], 2007 shall be forever barred from receiving any payments from the Fund.

The Proof of Claim Form submitted in response to this Notice will be the basis of all distributions from the Fund. The Distribution Agent will not be able to determine individual recoveries prior to the receipt and processing of all Proof of Claim Forms after the Claims Filing Date.

If you submit a Proof of Claim that fails to set forth all required information, or is otherwise deficient, you may receive a Claim Deficiency Notice requesting that you provide such other or additional information as the Distribution Agent requires in order to determine whether you are eligible to participate in the Fund. If you receive such a Notice, or if your claim is not allowed by the Distribution Agent, you will also receive information about your right to seek review of the Distribution Agent's final determination of your claim including your right to have your claim reviewed and determined by the Court.

Participation in the distribution of the Fund will not constitute a release or waiver by potentially eligible claimants of any rights or claims they may have against any person, including, without limitation, Vivendi and Vivendi's past and present directors, officers, advisors and agents.

Claim Determination Formula

Claims shall be calculated based upon the formula set forth on the table below:

		Disposal Date		
		During the Settlement Period But Before 7/2/2002	7/2/2002	After 7/2/2002, or still held
Purchase Date	Before 12/1/2000	No Eligible Claim	No Eligible Claim	No Eligible Claim
	On or after 12/1/2000 and before 7/2/2002	No Eligible Claim	27.75% of purchase price, less 12.86% of sale price	27.75% of purchase price
	7/2/2002	—	12.86% of difference between purchase price and sale price	12.86% of purchase price
	7/3/2002 or later	—	—	No Eligible Claim

Once the amount of an individual claim is calculated, distributions shall be made to eligible claimants on a pro rata basis, determined by the ratio of each approved claim to the aggregate amount of all approved claims.

Instructions for Submitting a Proof of Claim Form

TO BE ELIGIBLE TO RECEIVE A DISTRIBUTION FROM THE FUND, YOU MUST COMPLETE AND SIGN THE PROOF OF CLAIM AND MAIL IT BY FIRST CLASS MAIL, POSTMARKED NO LATER THAN [month [date], 2007, TO THE FOLLOWING ADDRESS:

**Vivendi Disgorgement Fund Administration
P.O. Box 9000 #6371
Merrick, NY 11566-9000
U.S.A.**

Additional Information

Additional information regarding the Fund may be found at the Fund's website, www.vivendisecsettlement.com. You may also obtain additional information or request copies of forms, by calling the Fund's toll-free hotline at 800-xxx-xxxx.

EXHIBIT B

Deadline For
Submission:
_____, 2007

Vivendi Disgorgement Fund Administration
P.O. Box 9000 #6371
Merrick, NY 11566-9000
U.S.A.

VIV



For All Toll Free Numbers, Please See Insert.

PROOF OF CLAIM

STATEMENT OF CLAIM:

Claim Number: _____ Control Number: _____

WRITE ANY NAME AND ADDRESS CORRECTIONS BELOW, OR IF THERE IS NO PREPRINTED DATA TO THE LEFT, YOU MUST PROVIDE YOUR FULL NAME AND ADDRESS HERE:

Name:
Address:
City/State:
Zip Code:
Country:

IF THE ABOVE AREA IS BLANK, YOU MUST ENTER YOUR FULL NAME AND ADDRESS HERE →

You must fill in the last four digits of your Social Security Number/Taxpayer ID Number (U.S. Citizens only):

Daytime Telephone Number:

Evening Telephone Number:

Email Address:

Identity of Claimant (Check one):

- | | |
|---------------------------------------|--------------------------------------|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Corporation |
| <input type="checkbox"/> Estate | <input type="checkbox"/> IRA |
| <input type="checkbox"/> Joint Owners | <input type="checkbox"/> Other _____ |
- (names, if any) (specify)

IF YOU PURCHASED VIVENDI UNIVERSAL, S.A. ORDINARY SHARES AND/OR AMERICAN DEPOSITORY RECEIPTS/SHARES (ADR/ADSs) DURING THE PERIOD FROM DECEMBER 1, 2000 THROUGH JULY 2, 2002 (THE "SETTLEMENT PERIOD"), YOU MAY BE ENTITLED TO SHARE IN THE PROCEEDS OF A SETTLEMENT IN THE APPROXIMATE AMOUNT OF \$51 MILLION (EXCLUDED FROM THE SETTLEMENT ARE VIVENDI DIRECTORS, OFFICERS AND EMPLOYEES, AND CERTAIN DEFENDANTS DESCRIBED IN THE NOTICE).

TO BE ELIGIBLE FOR ANY SETTLEMENT BENEFITS, YOU MUST COMPLETE AND SIGN THIS PROOF OF CLAIM AND MAIL IT BY FIRST CLASS MAIL, POSTMARKED NO LATER THAN _____, 2007 TO THE FOLLOWING ADDRESS:

Vivendi Disgorgement Fund Administration
P.O. Box 9000 #6371
Merrick, NY 11566-9000
U.S.A.

If you would like to file your Claim online, visit our website at www.vivendisegsettlement.com and follow the instructions on screen.



YOUR FAILURE TO SUBMIT YOUR CLAIM BY _____, 2007 WILL SUBJECT YOUR CLAIM TO REJECTION AND PRECLUDE YOU FROM RECEIVING ANY MONEY IN CONNECTION WITH THE SETTLEMENT OF THIS LITIGATION. DO NOT MAIL OR DELIVER YOUR CLAIM TO THE COURT OR TO ANY OF THE PARTIES OR THEIR COUNSEL AS ANY SUCH CLAIM WILL BE DEEMED NOT TO HAVE BEEN SUBMITTED. SUBMIT YOUR CLAIM ONLY TO THE CLAIMS ADMINISTRATOR.

1. I purchased Vivendi ordinary shares and/or ADRs/ADSs during the settlement period. (DO NOT SUBMIT THIS PROOF OF CLAIM IF YOU DID NOT PURCHASE VIVENDI ORDINARY SHARES AND/OR ADRs/ADSs DURING THIS PERIOD.)

2. By submitting this Proof of Claim, I state that I believe in good faith that I am a Claimant as defined herein and in the Notice of Proposed Settlement (the "Notice"), or am acting for such person; that I am not a Defendant in the Action; that I have read and understand the Notice; and that I believe that I am entitled to receive a share of the Net Settlement Fund. (If you are acting in a representative capacity on behalf of the Claimant (e.g., as an executor, administrator, trustee, or other representative), you must submit evidence of your current authority to act on behalf of that Claimant. Such evidence would include, for example, letters testamentary, letters of administration, or a copy of the trust documents.)

3. I have set forth, where requested below, all relevant information with respect to each purchase of Vivendi ordinary shares and/or ADRs/ADSs during the Settlement Period, and each sale, if any, of such securities. I have indicated each purchase and sale price in the appropriate currency. I agree to furnish additional information to the Claims Administrator to support this claim if requested to do so.

4. I have enclosed photocopies of the stockbroker's confirmation slips, stockbroker's statements or other documents evidencing each purchase, sale or retention of Vivendi ordinary shares and/or ADRs/ADSs listed below in support of my claim. (IF ANY SUCH DOCUMENTS ARE NOT IN YOUR POSSESSION, PLEASE OBTAIN A COPY OR EQUIVALENT DOCUMENTS FROM YOUR BROKER BECAUSE THESE DOCUMENTS ARE NECESSARY TO PROVE AND PROCESS YOUR CLAIM.)

5. I understand that the information contained in this Proof of Claim is subject to such verification as the Claims Administrator may request or as the Court may direct, and I agree to cooperate in any such verification. (The information requested herein is designed to provide the minimum amount of information necessary to process most simple claims. The Claims Administrator may request additional information as required to efficiently and reliably calculate your Recognized Claim. In some cases, the Claims Administrator may condition acceptance of the claim based upon the production of additional information.)

6. NOTICE REGARDING INSTITUTIONAL ELECTRONIC FILES: Certain Claimants with large numbers of transactions may request, or may be requested, to submit information regarding their transactions in electronic files. All Claimants MUST submit a manually signed paper Proof of Claim form listing all their transactions whether or not they also submit electronic copies. If you wish to file your claim electronically, you must contact the Claims Administrator at the telephone numbers indicated on the insert or visit www.vivendisecsettlement.com to obtain the required file layout. No electronic files will be considered to have been properly submitted unless the Claims Administrator issues to the Claimant a written acknowledgement of receipt and acceptance of electronically submitted data.

7. Web-based Electronic Filing: Claimants have the option to file their Claim online at www.vivendisecsettlement.com. If you wish to file your claim electronically, you must complete it no later than _____, 2007.

If you would like to file your Claim online, visit our website at www.vivendisecsettlement.com and follow the instructions on screen.



SCHEDULE OF TRANSACTIONS IN VIVENDI ORDINARY SHARES

Separately list each of your purchases of Vivendi ordinary shares below. Photocopy this page if more space is needed. If you are a U.S. citizen or resident, be sure to include your name and last four digits of your Social Security number or Tax ID number on any additional sheets. The date of purchase or sale in the "trade" or "contract" date, and not the "settlement" or "payment" date.

7. **BEGINNING HOLDINGS:** Number of Vivendi Ordinary Shares held at the close of business on November 30, 2000 (if none, write 0), (Must be documented):

8. **PURCHASES:** Purchases of Vivendi Ordinary Shares during the period from December 1, 2000 through July 2, 2002, inclusive. (Must be documented).

Date(s) of Purchase (List Chronologically) (Month/Day/Year)	Number of Vivendi Ordinary Shares Purchased	Purchase Price Per Share of Vivendi Ordinary Shares	Aggregate Cost (including commissions, taxes, and fees)	Please indicate Currency Used For Transaction
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

9. **SALES:** Number of Vivendi Ordinary Shares sold during the period from December 1, 2000 through July 2, 2002 (Must be documented):

Date(s) of Sale (List Chronologically) (Month/Day/Year)	Number of Vivendi Ordinary Shares Sold	Sale Price Per Share of Vivendi Ordinary Shares	Amount Received (net of commissions, taxes, and fees)	Please indicate Currency Used For Transaction
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

10. **UNSOLD HOLDINGS:** Number of Vivendi Ordinary Shares owned at the close of trading on July 2, 2002 (Must be documented):

IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, PHOTOCOPY THIS PAGE.

If you would like to file your Claim online, visit our website at www.vivendisecsettlement.com and follow the instructions on screen.



SCHEDULE OF TRANSACTIONS IN VIVENDI ADRs/ADSs

Separately list each of your purchases of Vivendi ADRs/ADSs below. Photocopy this page if more space is needed. If you are a U.S. citizen or resident, be sure to include your name and last four digits of your Social Security number or Tax ID number on any additional sheets. The date of purchase or sale is the "trade" or "contract" date, and not the "settlement" or "payment" date.

11. **BEGINNING HOLDINGS:** Number of Vivendi ADRs/ADSs held at the close of business on November 30, 2000 (if none, write 0), (Must be documented):

12. **PURCHASES:** Purchases of Vivendi ADRs/ADSs during the period from December 1, 2000 through July 2, 2002, inclusive. (Must be documented).

Date(s) of Purchase (List Chronologically) (Month/Day/Year)	Number of Vivendi ADRs/ADSs Purchased	Purchase Price Per Vivendi ADRs/ADSs	Aggregate Cost (including commissions, taxes, and fees)	Please indicate Currency Used For Transaction
/ /				
/ /				
/ /				
/ /				

13. **SALES:** Number of Vivendi ADRs/ADSs sold December 1, 2000 through July 2, 2002 (Must be documented):

Date(s) of Sale (List Chronologically) (Month/Day/Year)	Number of Vivendi ADRs/ADSs Sold	Sale Price Per Vivendi ADRs/ADSs	Amount Received (net of commissions, taxes, and fees)	Please indicate Currency Used For Transaction
/ /				
/ /				
/ /				
/ /				

14. **UNSOLD HOLDINGS:** Number of Vivendi ADRs/ADSs owned at the close of trading July 2, 2002 (Must be documented):

IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, PHOTOCOPY THIS PAGE.

If you would like to file your Claim online, visit our website at www.vivendisecsettlement.com and follow the instructions on screen.



17. CERTIFICATION

UNDER PENALTIES OF PERJURY UNDER THE LAWS OF THE UNITED STATES OF AMERICA, I (WE) CERTIFY THAT ALL OF THE INFORMATION PROVIDED ON THIS FORM IS TRUE, CORRECT AND COMPLETE.¹

Signature of Claimant/Authorized Representative

Country

Date

Signature of Claimant (If this claim is being made on behalf of Joint Claimants, then each must sign)

(Signature)

(Signature)

(Capacity of person(s) signing, e.g. beneficial purchaser(s), executor, administrator, trustee, etc.)

¹Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 1621.

If you would like to file your Claim online, visit our website at www.vivendisecsettlement.com and follow the instructions on screen.



**ACCURATE CLAIM PROCESSING TAKES TIME.
THANK YOU FOR YOUR PATIENCE.**

REMINDER CHECKLIST

1. Please sign the Certification Section of the Proof of Claim.
2. If this claim is made on behalf of joint claimants, then both must sign.
3. Please remember to attach supporting documents. (For Claimants filing online, please follow the Reminder Checklist on our website at www.vivendisecsettlement.com.)
4. **DO NOT SEND ORIGINALS OF ANY SUPPORTING DOCUMENTS.**
5. Keep a copy of your Proof of Claim and all documentation submitted for your records.
6. The Claims Administrator will acknowledge receipt of your Proof of Claim by mail within 60 days. Your claim is not deemed fully filed until you receive an acknowledgement postcard.
7. If you move, please send us your new address.
8. **Do not use highlighter on the Proof of Claim form or supporting documentation.**

THIS PROOF OF CLAIM MUST BE POSTMARKED NO LATER THAN
_____, 2007 AND MUST BE MAILED TO:

Vivendi Disgorgement Fund Administration
PO Box 9000 #6371
Merrick, NY 11566-9000
U.S.A.

EXHIBIT C

EXHIBIT C

Vivendisecsettlement.com
Foreign Language Translations

French

German

Spanish

Italian

Dutch

EXHIBIT D

LEGAL NOTICE

If you bought VIVENDI UNIVERSAL, S.A. Ordinary Shares, American Depository Receipts Or American Depository Shares During The Period From December 1, 2000 through July 2, 2002, You Could Get A Payment From The Settlement Of An Enforcement Action Brought By The United States Securities and Exchange Commission.

A settlement has been reached in an enforcement action brought by the United States Securities and Exchange Commission against Vivendi Universal, S.A. ("Vivendi") and others. If you purchased Vivendi Ordinary Shares, American Depository Receipts or American Depository Shares (the "Securities") during the period from December 1, 2000 through July 2, 2002, you may qualify to receive payment from the settlement fund of approximately \$51,000,000. You will be required to submit a proof of claim to qualify for payment.

The United States District Court for the Southern District of New York has authorized this notice.

WHO IS INCLUDED?

You are a Potentially Eligible Claimant and could get benefits if you purchased Vivendi Securities during the period from December 1, 2000 through July 2, 2002. You are a Potentially Eligible Claimant only if you bought shares of Vivendi stock individually, not simply through a mutual fund. Certain of Vivendi's officers, directors and employees as well as their immediate family members are not eligible to receive payment.

Contact your broker to see if you purchased Vivendi Securities during the required time period. If you are not sure you are included, you can get more information, including a detailed notice, at www.vivendisecsettlement.com or by calling toll free 1-800-xxx-xxxx.

WHAT IS THIS ABOUT?

The SEC enforcement action claimed that Vivendi, its former Chief Executive Officer, Jean-Marie Messier and its former Chief Financial Officer, Guillaume Hannezo (the "Defendants") misled investors by reporting certain false and misleading financial results.

WHAT DOES THE SETTLEMENT PROVIDE?

Under the terms of the Settlement, a fund of approximately \$51,000,000 has been established from which payments will be made to eligible claimants who submit a valid proof of claim.

Your recovery from the fund, if any, will depend on the number of valid claim forms that eligible claimants send in, how many shares of Vivendi Securities you bought, and when you bought and sold them. All of the \$51,000,000 plus accrued interest, less professional fees and taxes, will be paid out.

HOW DO YOU ASK FOR A PAYMENT?

A detailed notice and claim form package contains everything you need. Just call the toll-free number or visit the website below to get one. To qualify for a payment, you must send in a claim form. **Claim forms must be postmarked by [month] [date], 2007.**

1-800-_____

WWW.VIVENDISECSETTLEMENT.com

EXHIBIT E

VIVENDI UNIVERSAL, S.A.
Publication Notice Program

Publications

Publication	Country	Number of Copies	Number of Copies	Language
Investors Business Daily (Tu-Fri)	United States	1	178,145	English
USA Today (Mo-Th)	United States	1	2,222,745	English
The Wall Street Journal (Global Edition) Tu, Th & Fr	United States/International	1	167,060	English
The NY Times/International Herald Tribune Combo Buy	United States/International	1	240,169	English
The Globe & Mail	Canada	1	330,679	English
The National Post	Canada	1	324,835	English
Time Magazine	Canada	1	235,942	English
Les Echos (Morning)	France	1	141,037	French
Le Monde (Evening)	France	1	385,000	French
La Tribune	France	1	100,000	French
Le Figaro (Morning)	France	1	343,690	French
Frankfurter Allgemeine Zeitung	Germany	1	367,076	German
Handelsblatt	Germany	1	142,964	German
Süddeutsche Zeitung	Germany	1	415,446	German
Die Welt	Germany	1	251,228	German
Daily Telegraph	United Kingdom	1	918,000	English
The Guardian	United Kingdom	1		English
Financial Times (Global Edition)	United Kingdom/International	1	438,041	English
De Standaard	Belgium	1	81,000	Dutch
Le Soir Newspaper	Belgium	1	135,000	French
Il Sole 24 Ore (Italy) Wed & Fri	Italy	1	391,909	Italian
Corriere della Sera	Italy	1	527,000	Italian
La Repubblica	Italy	1	629,000	Italian
Het Financieele Dagblad	Netherlands	1	51,071	Dutch
Der Telegraaf	Netherlands	1	710,420	Dutch
La Diario de Noticias	Portugal	1	130,000	Portuguese
El Pais	Spain	1	387,448	Spanish
Neue Zürcher Zeitung	Switzerland	1	150,945	German
Time (EMEA Edition-incl. Latin America)	International	1	551,114	English
Time (Asia Edition)	International	1	293,063	English
	Totals	30	11,240,027	

Websites

Country	Website/URL	Website Address	Number of Copies
Canada	The National Post	www.nationalpost.com	376,000
France	Les Echos	www.lesechos.fr/	1,146,160
France	BALO	http://balo.journal-officiel.gouv.fr/	TBD
Germany	Frankfurter Allgemeine Zeitung	www.faz.net	920,000
United Kingdom	Financial Times	www.ft.com	TBD

Press Release

PR Newswire – Approximately
1,000 Words