

EXHIBIT

A

Plan of Allocation

This Plan of Allocation is designed to compensate Eligible Claimants based on their losses on shares of the WellCare common stock purchased during the Relevant Period due to the misconduct of the Respondents. Investors who did not purchase shares of the Eligible Security during the Relevant Period did not purchase shares at prices inflated by the Respondents' violative conduct and are ineligible to recover under this plan.

Recognized Loss per Share on a share will be calculated as follows.

For shares of the Eligible Security that were purchased on or after August 11, 2004 through 10:59 am Eastern Standard Time on October 24, 2007, and

- a. Sold on or before 10:59 am Eastern Standard Time on October 24, 2007, the Recognized Loss shall be \$0.00.
- b. Sold between October 25, 2007 and November 7, 2007, the Recognized Loss shall be the purchase price *minus* the average closing price of WellCare common stock between October 25, 2007 and the date of sale, as shown in Table 1.
- c. Retained or sold after November 7, 2007, the Recognized Loss shall be the lesser of *i*) \$86.08, or *ii*) the purchase price *minus* \$31.75, the closing price on November 7, 2007.

For purposes calculating Recognized Loss per Share, purchases of Wellcare common stock on October 24, 2007 at a price of \$114.00 or greater will be deemed to have been made on or before 10:59 a.m. Eastern Standard Time, and all purchases of Wellcare common stock on October 24, 2007 at a price of less than \$114.00 will be deemed to have been made after 10:59 a.m. Eastern Standard Time.

Table 1: Closing Price of WellCare Common Stock October 25 - November 7, 2007		
Date	Closing Price	Average Closing Price since 10/25/2007
10/25/2007	\$42.67	\$42.67
10/26/2007	\$31.36	\$37.01
10/29/2007	\$28.62	\$34.22
10/30/2007	\$22.04	\$31.17
10/31/2007	\$24.19	\$29.78
11/1/2007	\$22.87	\$28.63
11/2/2007	\$27.37	\$28.45
11/5/2007	\$33.30	\$29.05
11/6/2007	\$35.54	\$29.77
11/7/2007	\$31.75	\$29.97

All prices mentioned in the calculations exclude all fees and commissions. Purchases and sales shall be deemed to have occurred on the “contract” or “trade” date as opposed to the “settlement” or “payment” date.

If the Recognized Loss per Share calculates to a negative number, reflecting a gain, the Recognized Loss per Share on such shares will be \$0.00.

FIFO Methodology: For each investor who made multiple purchases and sales of the Eligible Security during the Relevant Period, the transactions will be matched according to the first-in, first-out (“FIFO”) method. The earliest sales during the Relevant Period will be matched first against any holdings at the opening of the Relevant Period. Once the beginning holdings have all been matched, or in the event that the investor had no beginning holdings, then any further sales would be matched against the earliest Relevant Period purchases and chronologically thereafter.

Acquisitions: The receipt or grant of the Eligible Security to the investor by gift, devise, inheritance, or operation during the Relevant Period is not considered an eligible purchase if the original purchase did not occur during the Relevant Period. Such shares will be excluded from the calculation of the investor’s Eligible Loss Amount.

Options and Derivatives: With respect to purchases or sales of Eligible Securities through the exercise of an option, the purchase/sale date is the exercise date of the call and the assignment date of the put, and the purchase/sale price is the strike price of the call at the time of exercise and strike price of the put at the time of assignment. Otherwise, transactions during the Relevant Period that are pursuant to, or in connection with, a swap, or other derivative, will not be eligible for a recovery.

Short Sales: If the sale date for a share falls before the purchase date, then the share has a Recognized Loss of \$0.00. The date of covering a short sale is deemed to be the date of purchase of the Eligible Security and the date of a short sale is deemed to be the date of sale of the Eligible Security. If the investor has a short position as of the start of the Relevant Period, the earliest Relevant Period purchases will be matched against such short position, and not be entitled to a recovery, until that short position is fully covered.

Eligible Loss Amount: An investor’s Eligible Loss Amount will be the sum of the Recognized Loss per Share, as defined above, on all shares of the Eligible Security purchased or acquired by the investor during the Relevant Period.

Market Loss Limitation: If an investor’s actual market loss incurred on shares of the Eligible Security purchased during the Relevant Period are less than his, her, or its Eligible Loss Amount, then the investor’s Eligible Loss Amount shall be limited to the actual market loss amount. If the actual market loss calculates to a gain, then the investor’s Eligible Loss Amount will be \$0.00. The actual market loss will be calculated as: (a) the total purchase amount for shares of the Eligible Security purchased during the Relevant Period less (b) the sales proceeds of any of those

shares sold through November 7, 2007¹, and (c) the holding value of those remaining shares, which for the purposes of this calculation is \$31.75 per share, the closing price on November 7, 2007.

Pro Rata Distribution: If the Net Available Fair Fund equals or exceeds the sum of the Eligible Loss Amounts of all Eligible Claimants, each Eligible Claimant will receive a Distribution Payment equal to the amount of his, her, or its Eligible Loss Amount. If the Net Available Fair Fund is less than the sum of the Eligible Loss Amounts of all Eligible Claimants, each Eligible Claimant will receive a Distribution Payment equal to the Net Available Fair Fund multiplied by the ratio of his, her, or its Eligible Loss Amount divided by the sum the of the Eligible Loss Amounts of all Eligible Claimants (which ratio is the Eligible Claimant's "*Pro Rata Share*"). In no instance will an Eligible Claimant receive a Distribution Payment that when combined with his, her, or its Prior Recovery exceeds his, her or its Eligible Loss Amount. Reasonable Interest, if awarded, may be added to such Distribution Payment.

Minimum Distribution Amount: If an Eligible Claimant's calculated Distribution Payment is less than \$10.00, then the investor will not receive a payment, and the funds will be distributed to other Eligible Claimants with Distribution Payments greater than \$10.00.

¹ Sales of the Eligible Security during the Relevant Period will be matched first against the opening position and the proceeds of such sales will not be considered for purposes of calculating market gains or losses.