

In the United States Court of Federal Claims

No. 13-607C

**BARBARA J. HOUSER, et al.,
on behalf of themselves and all
others similarly situated**

JUDGMENT

v.

THE UNITED STATES

Pursuant to the Court's Orders, filed September 30, 2013 and November 18, 2014,

IT IS ORDERED AND ADJUDGED this date, pursuant to Rule 58, that

1. Judgment is hereby ENTERED in favor of the class and against the United States as to liability. As to damages, judgment for net back pay is ENTERED in favor of each named plaintiff as follows, and shall be reduced for attorneys' fees as determined by this Court:

| | |
|---------------------------------|-------------|
| Judge Barbara J. Houser | \$89,074.92 |
| Judge David Stewart Kennedy | \$87,287.06 |
| Judge Elizabeth L. Perris | \$88,946.34 |
| Judge Eugene R. Wedoff | \$86,265.40 |
| Judge Charles G. Case II | \$87,240.36 |
| Judge David W. Houston III | \$89,881.49 |
| Judge A. Thomas Small | \$86,963.41 |
| Judge Philip H. Brandt | \$88,498.27 |
| Judge James M. Marlar | \$87,479.3 |
| Judge Robert D. Martin | \$91,130.31 |
| Estate of Judge Nancy C. Dreher | \$73,210.90 |
| Roger Dreher | \$6,027.93 |

These net back-pay amounts include the applicable deductions for federal income taxes (28%); Medicare taxes (1.45%); contributions to the Judicial Survivors' Annuities System (2.2% or 3.5%); contributions to the Judicial Retirement System; contributions to the Federal Employees Retirement System; and contributions to the Federal Employees' Group Life Insurance (FEGLI) program. In addition to net back pay, four

named plaintiffs shall also receive contributions to their Thrift Savings Plan (TSP) accounts as follows:

\$6,385.30 for Judges Houser, Perris, and Wedoff; and \$5,119.03 for Judge Marlar. The calculations used to generate the net back-pay amounts, including the gross back-pay amounts from which the applicable deductions were made, as well as the applicable TSP contributions, are attached as Exhibits A through D.

2. The AO is directed to reflect in the named plaintiffs' pay records the following amounts: a current annual salary of \$183,172 for Judges Houser, Kennedy, Perris, and Wedoff; a current retirement annuity of \$183,172 for Judges Case, Small, Brandt, Marlar, and Martin; a current retirement annuity of \$181,332 for Judge Houston; and a current survivor annuity of \$65,309 for Mr. Dreher. The AO is further directed to reflect in Judge Dreher's life-insurance claim form, to be submitted to MetLife under the FEGLI system, an annual salary of \$181,332 at the time of Judge Dreher's death on November 23, 2012.

3. The United States shall satisfy this judgment as to the remaining class members through a class claims process, as described in paragraph 14, to be made available to all individuals who have opted into the class. A list of these individuals is attached as Exhibit E. It includes the following categories of class members:

- (1) Currently serving active bankruptcy judges;
- (2) Currently serving recalled bankruptcy judges;
- (3) Former bankruptcy judges who served at any time on or after August 23, 2007, and who are not currently serving in recalled status;
- (4) Surviving spouses and surviving dependent children of any bankruptcy judge who served at any time on or after August 23, 2007;
- (5) Beneficiaries who have received a FEGLI payment under a FEGLI policy of any bankruptcy judge who has served at any time on or after August 23, 2007;
- (6) The executors of any estate of someone described above;
- (7) Former bankruptcy judges who served at any time from 1995 to August 23, 2007, and who received a payment related to that service (such as a salary or annuity) at any time on or after August 23, 2007;
- (8) Surviving spouses and surviving dependent children of anyone described in category seven; and

(9) The executors of any estate of anyone described in category seven or eight.

4. For each category, the United States shall process the claims of class members' back pay and other retroactive relief by calculating 100% of the amounts due, minus any reduction for attorneys' fees as determined by this Court. The gross back-pay calculations shall be based on the following allowable annual salaries for active bankruptcy judges: \$169,556.00 for 2007; \$173,788.00 for 2008; \$178,664.00 for 2009; \$181,332.00 for 2010; \$181,332.00 for 2011; \$181,332.00 for 2012; and \$181,332.00 for 2013. The net back-pay amounts shall include any applicable deductions from the gross back-pay amounts for federal income taxes (28%); Medicare taxes (1.45%); contributions to the Judicial Survivors' Annuities System (2.2% or 3.5%); contributions to the Judicial Retirement System; and FEGLI contributions, as set forth below and in Exhibits A through D. The additional TSP contributions, if applicable, shall be calculated using the same methodology as was employed in arriving at the TSP-contribution amounts for Judges Houser, Perris, Wedoff, and Marlar, as set forth in Exhibits A and B, and shall be deposited into the TSP accounts.

5. **Category #1:** The recoveries for current active bankruptcy judges shall be calculated using the same methodology as was employed in arriving at the judgment amounts for Judges Houser, Kennedy, Perris, and Wedoff, set forth in Exhibit A.

6. **Category #2:** The recoveries for recalled bankruptcy judges shall be calculated using the same methodology as was employed in arriving at the judgment amounts for Judges Small, Brandt, Marlar, and Martin, set forth in Exhibit B.

7. **Category #3:** The recoveries for former bankruptcy judges who served at any time on or after August 23, 2007, shall be calculated using the same methodology as was employed in arriving at the judgment amounts for Judges Case and Houston, set forth in Exhibit C.

8. **Category #4:** The recoveries for surviving spouses and dependent children of any bankruptcy judge who served at any time on or after August 23, 2007, shall be calculated using the same methodology as was employed in arriving at the judgment amount for Mr. Dreher, set forth in Exhibit D.

9. **Category #5:** The recoveries for FEGLI beneficiaries of any bankruptcy judge who has served at any time on or after August 23, 2007, shall be calculated using the same methodology as was employed in arriving at the FEGLI amount for Mr. Dreher, set forth in Exhibit D. For class members in this category, the AO shall reflect in the life-insurance claim forms the deceased judges' correct annual salaries, consistent with this Court's opinion, and submit the forms to MetLife for payment.

10. **Category #6:** The recoveries for any estate of someone in the first five

categories shall be calculated using the same methodology as was employed in arriving at the judgment amount for the estate of Judge Dreher, set forth in Exhibit D.

11. **Category #7:** The recoveries for former bankruptcy judges who served at any time from 1995 to August 23, 2007, and who received a payment related to that service at any time on or after August 23, 2007, shall be calculated using the same methodology as was employed in arriving at the judgment amount for Judges Small, Brandt, Marlar, and Martin, set forth in Exhibit B, except that the judges in this category shall have their recoveries calculated through September 30, 2014, rather than December 9, 2013.

12. **Category #8:** The recoveries for surviving spouses and dependent children of anyone described in category seven shall be calculated using the same methodology as was employed in arriving at the judgment amount for Mr. Dreher, set forth in Exhibit D.

13. **Category #9:** The recoveries for the estate of anyone described in category seven or eight shall be calculated using the same methodology as was employed in arriving at the judgment amount for the estate of Judge Dreher, set forth in Exhibit D.

Hazel C. Keahey
Clerk of Court

November 20, 2014

By: s/ Debra L. Samler

Deputy Clerk

NOTE: As to appeal, 60 days from this date, see RCFC 58.1, re number of copies and listing of all plaintiffs. Filing fee is \$505.00.

Exhibit A

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹
(Barbara J. Houser - Bankruptcy Judge)**

| Year | Annual Salary | | Payroll Deductions ² | | | | Lost Earnings (Net Back Pay) | | Matching TSP Contributions ⁴ (C) x see note (J) | |
|--------|---------------------|------------------|---------------------------------|---------------------|----------------------------|-------------|---|--------------------|---|--|
| | Allowable Amount | Actual Amount | Lost | | Federal Taxes ³ | | Retirement / Survivor Program Contributions | | | |
| | | | Amount ¹ | (A) - (B) | Income | Medicare | JRS | FERS | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ - | \$ 58.57 | \$ 5,106.87 | \$ 366.08 | |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | - | - | 144.26 | 12,577.32 | |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | - | - | 148.67 | 12,962.34 | |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | - | - | 170.02 | 14,823.27 | |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | - | - | 170.02 | 14,823.27 | |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | - | - | 170.02 | 14,823.27 | |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | 290.18 | - | - | 160.10 | 13,958.58 | |
| Period | | | <u>\$ 127,705.97</u> | <u>\$ 35,757.67</u> | <u>\$ 1,851.72</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,021.66</u> | <u>\$ 89,074.92</u> | |
| | | | | | | | | | <u>\$ 6,385.30</u> | |
| | | | | | | | | | <u>Net Back Pay: \$ 89,074.92</u> | |
| | | | | | | | | | <u>Additional Govt. TSP Contributions: \$ 6,385.30</u> | |

¹ Federal judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Judge Houser contributed a fixed dollar amount to TSP each month. Thus, no deduction from Lost Annual Salary is taken for additional employee TSP contributions.

³ Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

⁴ Includes agency contribution (1%); along with an employer match of \$1 for each \$1 up to 3% of contributions and \$0.50 for each additional \$1 between 3% and 5%.

Derived from data and information provided by the AOUSC.

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹**
(David Stewart Kennedy - Bankruptcy Judge)

| Year | Annual Salary | | | Payroll Deductions | | | | | | Matching TSP Contributions | |
|--------|------------------|---------------|--------------------------|----------------------------|--------------------|--------------------|---|-------------|-------------|---|-----------------------------------|
| | Allowable Amount | Actual Amount | Lost Amount ¹ | Federal Taxes ² | | | Retirement / Survivor Program Contributions | | | Lost Earnings (Net Back Pay) (C) - SUM[(D)-(H)] (I) | Matching TSP Contributions (I) |
| | | | | Income | Medicare | (C) x 1.45% (D) | JSAS | JRS | FERS | | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ - | \$ - | \$ - | \$ 5,004.36 | \$ - |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | - | - | 12,324.88 | - |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | 408.85 | - | - | - | 12,702.16 | - |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | - |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | - |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | - |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | 290.18 | 440.27 | - | - | - | 13,678.41 | - |
| Period | | | <u>\$ 127,705.97</u> | <u>\$ 35,757.67</u> | <u>\$ 1,851.72</u> | <u>\$ 2,809.52</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 87,287.06</u> | <u>\$ -</u> |

¹ Federal judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2605, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

Derived from data and information provided by the AOUSC.

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹
(Elizabeth L. Perris - Bankruptcy Judge)**

| Year | Allowable Amount | Annual Salary | | | Payroll Deductions ² | | | Lost Earnings | | | Matching TSP Contributions ⁵ (C) x 5.0% (J) | |
|--------|---------------------|------------------|----------------------|-----------------------------|---------------------------------|------------------|---|--------------------|--|---------------------|---|--|
| | | Actual Amount | | Lost Amount ¹ | Federal Taxes ³ | | Retirement / Survivor Program Contributions | | FERS | | | |
| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ - | \$ - | \$ 58.57 | \$ 5,106.87 | \$ 366.08 | | |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | - | - | 144.26 | 12,577.32 | 901.60 | | |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | - | - | 148.67 | 12,962.34 | 929.20 | | |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | - | - | 170.02 | 14,823.27 | 1,062.60 | | |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | - | - | 170.02 | 14,823.27 | 1,062.60 | | |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | - | - | 170.02 | 14,823.27 | 1,062.60 | | |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | 290.18 | 128.57 | - | 160.10 | 13,830.01 | 1,000.62 | | |
| Period | | | <u>\$ 127,705.97</u> | <u>\$ 35,757.67</u> | <u>\$ 1,851.72</u> | <u>\$ 128.57</u> | <u>\$ -</u> | <u>\$ 1,021.66</u> | <u>\$ 88,946.34</u> | <u>\$ 6,385.30</u> | | |
| | | | | | | | | | Net Back Pay: | \$ 88,946.34 | | |
| | | | | | | | | | Additional Govt. TSP Contributions: | \$ 6,385.30 | | |

¹ Federal Judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Judge Perris contributed a fixed dollar amount to TSP each month. Thus, no deduction from Lost Annual Salary is taken for additional employee TSP contributions.

³ Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2605, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

⁴ Judge Perris commenced JSAS contributions in September 2013.

⁵ Includes agency contribution (1%); along with an employer match of \$1 for each \$1 up to 3% of contributions and \$0.50 for each additional \$1 between 3% and 5%.

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹
(Eugene R. Wedoff - Bankruptcy Judge)**

| Year | Annual Salary | | | Payroll Deductions ² | | | | | | Matching TSP Contributions ⁴ (C) x see note (j) | |
|--------|------------------|---------------|--------------------------|---------------------------------|-------------|-------------|---|-------------|--|---|--|
| | Allowable Amount | Actual Amount | Lost Amount ¹ | Federal Taxes ³ | | | Retirement / Survivor Program Contributions | | | | |
| | | | | (A) | (B) | (C) | (D) | (E) | (F) | | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ - | \$ 58.57 | \$ 4,945.79 | \$ 366.08 | |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | 144.26 | 12,180.62 | 901.60 | |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | 408.85 | - | 148.67 | 12,553.49 | 929.20 | |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | 170.02 | 14,355.73 | 1,062.60 | |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | 170.02 | 14,355.73 | 1,062.60 | |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | 170.02 | 14,355.73 | 1,062.60 | |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | 290.18 | 440.27 | - | 160.10 | 13,518.31 | 1,000.62 | |
| Period | | | \$ 127,705.97 | \$ 35,757.67 | \$ 1,851.72 | \$ 2,809.52 | \$ - | \$ 1,021.66 | \$ 86,265.40 | \$ 6,385.30 | |
| | | | | | | | | | Net Back Pay: \$ 86,265.40 | | |
| | | | | | | | | | Additional Govt. TSP Contributions: | \$ 6,385.30 | |

¹ Federal judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Judge Wedoff contributed a fixed dollar amount to TSP each month. Thus, no deduction from Lost Annual Salary is taken for additional employee TSP contributions.

³ Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

⁴ Includes agency contribution (1%); along with an employer match of \$1 for each \$1 up to 3% of contributions and \$0.50 for each additional \$1 between 3% and 5%.

Derived from data and information provided by the AOUJC.

Exhibit B

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹
(Philip H. Brandt - Bankruptcy Judge)**

| Year | Annual Salary | | Payroll Deductions ² | | | | Lost Earnings | | Matching TSP Contributions ⁴ | |
|--------|------------------|---------------|---------------------------------|---------------------|---|--------------------|--------------------|-------------|---|--|
| | Allowable Amount | Actual Amount | Federal Taxes ³ | | Retirement / Survivor Program Contributions | | (C) - SUM[(D)-(H)] | | | |
| | | | Lost Amount ¹ | (A) - (B) | Income | Medicare | (I) | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ - | \$ 5,004.36 | \$ - | |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | - | 12,324.88 | |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | 408.85 | - | - | 12,702.16 | |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 3.42 | 467.54 | - | - | 14,830.48 | |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | - | 467.54 | - | - | 14,833.90 | |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | - | 467.54 | - | - | 14,833.90 | |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | - | 440.27 | - | - | 13,968.59 | |
| Period | | | <u>\$ 127,705.97</u> | <u>\$ 35,757.67</u> | <u>\$ 640.51</u> | <u>\$ 2,809.52</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 88,498.27</u> | |

¹ Federal Judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Judge Brandt contributed a fixed dollar amount to TSP each month. Thus, no deduction from Lost Annual Salary is taken for additional employee TSP contributions.

³ Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

⁴ Judge Brandt was enrolled in JRS in the period prior to his retirement. Thus, no matching TSP contributions were earned.

⁵ Judge Brandt retired on 1/4/2010 and was recalled on 1/5/2010. As such, deductions for Medicare taxes ceased and the JSAS rate stayed at 2.20%.

Derived from data and information provided by the AOUSC.

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹
(James M. Marlar - Bankruptcy Judge)**

| Year | Allowable Amount | Annual Salary | | Payroll Deductions ² | | | | Matching TSP Contributions ⁵ (C) x see note (J) | | |
|--------|---------------------|------------------|-----------------------------|--|--------------------------------|---|---------------------------|---|--|---|
| | | Actual Amount | Lost Amount ¹ | Federal Taxes ³ (A) - (B) (C) | Medicare (C) x 28.0% (D) | JSAS ⁵ (C) x 1.45% (E) | JRS (C) x 2.20% (F) | FERS ⁴ (C) x 1.00% (G) | Retirement / Survivor Program Contributions (H) | Lost Earnings (Net Back Pay) (C) - SUM(D)-(H)) (I) |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ 72.24 ⁶ | \$ - | \$ 4,932.12 | \$ 366.08 |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | - | 12,324.88 | 901.60 |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | 408.85 | - | - | 12,702.16 | 929.20 |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | 14,525.75 | 1,062.60 |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | 14,525.75 | 1,062.60 |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | 14,525.75 | 796.95 |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | 25.68 ⁷ | 440.27 | - | - | 13,942.91 | - |
| Period | | | <u>\$ 127,705.97</u> | <u>\$ 35,757.67</u> | <u>\$ 1,587.22</u> | <u>\$ 2,809.52</u> | <u>\$ 72.24</u> | <u>\$ -</u> | <u>\$ 87,479.32</u> | <u>\$ 5,119.03</u> |
| | | | | Net Back Pay: Additional Govt. TSP Contributions: | | | | \$ 87,479.32 | \$ 5,119.03 | |

¹ Federal Judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Judge Marlar contributed a fixed dollar amount to TSP each month. Thus, no deduction from Lost Annual Salary is taken for additional employee TSP contributions.

³ Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

⁴ Contributions to FERS ceased in September 2012, and the judge switched to JRS. All FERS contributions were returned.

⁵ Includes agency contribution (1%); along with an employer match of \$1 for each \$1 up to 3% of contributions and \$0.50 for each additional \$1 between 3% and 5%.

⁶ Upon switching to JRS, Judge Marlar made a one-time payment of 1% of his gross pay for his first 14 years of service (which ended on 12/28/2007, 148 days into the damages period). Thus, 148 days of back pay has been reduced by 1% to reflect what the additional one-time catch-up payment would have been.

⁷ Judge Marlar retired on 1/31/2013 and was recalled on 2/1/2013. As such, deductions for Medicare taxes ceased and the JSAS rate stayed at 2.20%.

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹**
(Robert D. Martin - Bankruptcy Judge)

| Year | Annual Salary | | | Payroll Deductions | | | | | | Matching TSP Contributions | |
|------------------------------|------------------------|---------------|--------------------------|----------------------------|---------------------|-------------|---|------|-------------|----------------------------|------|
| | Allowable Amount | Actual Amount | Lost Amount ¹ | Federal Taxes ² | | | Retirement / Survivor Program Contributions | | | (C) - SUM[(D)-(H)] | (I) |
| | | | | (A) - (B) | (C) | (C) x 28.0% | (C) x 1.45% | JSA | FERS | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ - | \$ - | \$ 5,004.36 | \$ - | \$ - |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | - | - | 12,324.88 | - |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 206.59 ³ | 408.85 | - | - | - | 12,765.04 | - |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,590.56 | - | 467.54 | - | - | - | 14,833.90 | - |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | - | 467.54 | - | - | - | 14,833.90 | - |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | - | 467.54 | - | - | - | 14,833.90 | - |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | - | 440.27 | - | - | - | 13,968.59 | - |
| Lump Sum Annual Leave Period | 32,952.95 ⁴ | 29,090.88 | 3,636.78 | 1,018.30 | 52.73 | - | - | - | - | 2,565.75 | - |
| | | | | | | | | | | | |
| | | | | \$ 131,342.74 | \$ 36,775.97 | \$ 626.94 | \$ 2,809.52 | \$ - | \$ - | \$ 91,130.31 | \$ - |

¹ Federal judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

³ Judge Martin retired on 10/6/2009 and was recalled on 10/7/2009. As such, deductions for Medicare taxes ceased and the JSA rate stayed at 2.20%.

⁴ Allowable lump sum annual leave is calculated as the ratio of Allowable Salary to Actual Salary, as of the retirement date, multiplied by the actual lump sum annual leave paid.

Derived from data and information provided by the AOUSC.

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹**

[A. Thomas Small - Bankruptcy Judge]

| Period | Annual Salary / Annuity | | | Payroll Deductions | | | | | | (C) - SUM[(D)-(I)] (J) (K) | |
|---------------------|-------------------------|------------------|-----------------------------|----------------------------|---------------------|---|------------|------------------|------|----------------------------------|--|
| | Allowable Amount | Actual Amount | Lost Amount ¹ | Federal Taxes ² | | Retirement / Survivor Program Contributions | | TSP ⁴ | | | |
| | | | | Income (A) - (B) | Medicare (C) | (C) x 1.45% (D) | JRS (E) | FERS (F) | (G) | | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ - | \$ - | \$ - | \$ 5,004.36 | |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | - | - | 12,324.88 | |
| 01/09-09/09 | 133,998.00 | 120,060.00 | 13,938.00 | 3,902.64 | 202.10 ⁶ | 306.64 | - | - | - | 9,526.62 | |
| 10/09-11/09 | 44,666.00 | 40,020.00 | 4,646.00 | 1,300.88 | - | - | - | - | - | 3,182.51 | |
| 12/09-11/10 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | - | - | - | - | - | 12,730.04 | |
| 12/10-11/11 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | - | - | - | - | - | 12,730.04 | |
| 12/11-11/12 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | - | - | - | - | - | 14,557.62 | |
| 12/12-06/13 | 105,777.00 | 93,380.00 | 12,397.00 | 3,471.16 | - | - | - | - | - | 8,491.94 | |
| 07/13-11/13 | 75,555.00 | 66,700.00 | 8,855.00 | 2,479.40 | - | - | - | - | - | - | |
| Dec 2013 | 15,111.00 | 13,340.00 | 531.30 | 148.76 | - | - | - | - | - | 6,180.79 | |
| Lump Sum | 26,970.85 ⁸ | 24,165.44 | 2,641.76 | 739.69 | 38.31 | - | - | - | - | 370.85 | |
| Annual Leave Period | | | | | | | | | | 1,863.76 | |
| | \$ 126,782.73 | | \$ 35,499.16 | \$ 608.03 | \$ 3,712.13 | | | | | \$ 86,963.41 | |

¹ Federal judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

³ Judge Small's JSAS contribution rate was 2.2% while on active and recall status, and 3.5% while on retired status.

⁴ At the request of Judge Small, additional employee contributions to TSP are not included as an offset to Net Back Pay.

⁵ Judge Small was enrolled in JRS in the period prior to his retirement. Thus, no matching TSP contributions were earned.

⁶ Judge Small retired effective October 1, 2009. As such, deductions for Medicare taxes ceased.

⁷ COLAs for retirement annuity, effective December 1, were: 0% (2009-2010); 3.6% (2011); 1.7% (2012); and 1.5% (2013). Retirement annuity is capped at the salary for active judges.

⁸ Allowable lump sum annual leave is calculated as the ratio of Allowable Salary to Actual Salary, as of the retirement date, multiplied by the actual lump sum annual leave paid.

Exhibit C

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹
(Charles G. Case II - Bankruptcy Judge)**

| Year | Annual Salary | | | Payroll Deductions | | | | | | Lost Earnings | | |
|--------|---------------------|------------------|-----------------------------|----------------------------|--------------------|---|-------------------|----------------|--------------|-------------------------------|------|------|
| | Allowable Amount | Actual Amount | Lost Amount ¹ | Federal Taxes ² | | Retirement / Survivor Program Contributions | | (Net Back Pay) | | Matching TSP Contributions | | |
| | | | | (A) - (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ 73.22 | \$ - | \$ 4,931.14 | \$ - | \$ - | \$ - |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | 2.00 ³ | - | - | 12,322.88 | - | - |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | 408.85 | - | - | - | 12,702.16 | - | - |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | - | - |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | - | - |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | - | - |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | 14.55 ⁴ | 687.38 ⁴ | - | - | - | 13,706.93 | - | - |
| Period | | | \$ 127,705.97 | \$ 35,757.67 | \$ 1,576.09 | \$ 3,056.63 | \$ 75.22 | \$ - | \$ 87,240.36 | \$ - | \$ - | \$ - |

¹ Federal Judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

³ Judge Case stopped paying into JRS on January 4, 2008.

⁴ Judge Case retired effective January 18, 2013. As such, his deduction for Medicare taxes ceased, and his JSAS contribution rate increased from 2.2% to 3.5%.

Derived from data and information provided by the AOUSC.

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹**
(David W. Houston III - Bankruptcy Judge)

| Year | Annual Salary | | Lost Amount ² | Payroll Deductions | | | | Lost Earnings (Net Back Pay) | | Matching TSP Contributions (J) | | |
|--------------|------------------------|---------------------|--------------------------|----------------------------|--------------------|---|-------------|---------------------------------|-------------|--------------------------------------|--|--|
| | Allowable Amount | Actual Amount | | Federal Taxes ² | | Retirement / Survivor Program Contributions | | (C) - SUM[(D)-(H)] | | | | |
| | | | | (C) x 28.0% | (C) x 1.45% | JRS | FERS | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (I) | (J) | | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ - | \$ 5,004.36 | \$ - | - | | |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | - | - | 12,324.88 | | |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | 408.85 | - | - | - | 12,702.16 | | |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | | |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | | |
| 2012 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | - | 14,525.75 | | |
| 2013 | 181,332.00 | 160,080.00 | 20,012.30 | 5,603.44 | 12.84 ³ | 688.92 ³ | - | - | - | 13,707.10 | | |
| Lump Sum | | | | | | | | | | | | |
| Annual Leave | 32,952.95 ³ | 29,090.88 | 3,636.78 | 1,018.30 | 52.73 | - | - | - | - | 2,565.75 | | |
| Period | | | | | | | | | | | | |
| | <u>\$ 131,342.74</u> | <u>\$ 36,775.97</u> | <u>\$ 1,627.11</u> | <u>\$ 3,058.17</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 89,881.49</u> | <u>\$ -</u> | | | |

¹ Federal judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months; 2013 includes 11 months and nine days.

² Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

³ Judge Houston retired effective January 16, 2013. As such, deductions for Medicare tax deductions ceased, and his JSAS contribution rate increased from 2.2% to 3.5%.

⁴ Allowable lump sum annual leave is calculated as the ratio of Allowable Salary to Actual Salary, as of the retirement date, multiplied by the actual lump sum annual leave paid.

Derived from data and information provided by the AOUSC.

Exhibit D

**Lost Earnings and Matching TSP Contributions
For the Period August 1, 2007 Through December 9, 2013¹
(Nancy C. Dreher - Bankruptcy Judge)**

| Year | Annual Salary | | Lost Amount ¹ (A) - (B) | Payroll Deductions ² | | | | Lost Earnings (Net Back Pay) (C) - SUM[(D)-(H)] | Matching TSP Contributions (I) | |
|---------------------|-----------------------|---------------|---------------------------------------|---------------------------------|-------------------------|---|-------------|---|--------------------------------------|--|
| | Allowable Amount | Actual Amount | | Federal Taxes ³ | | Retirement / Survivor Program Contributions | | | | |
| | | | | Income (C) x 28.0% | Medicare (C) x 1.45% | JSAS | JRS | FERS | | |
| 2007 | \$ 169,556.00 | \$ 151,984.00 | \$ 7,321.67 | \$ 2,050.07 | \$ 106.16 | \$ 161.08 | \$ - | \$ - | \$ 5,004.36 | |
| 2008 | 173,788.00 | 155,756.00 | 18,032.00 | 5,048.96 | 261.46 | 396.70 | - | - | 12,324.88 | |
| 2009 | 178,664.00 | 160,080.00 | 18,584.00 | 5,203.52 | 269.47 | 408.85 | - | - | 12,702.16 | |
| 2010 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 308.15 | 467.54 | - | - | 14,525.75 | |
| 2011 | 181,332.00 | 160,080.00 | 21,252.00 | 5,950.56 | 25.68 ⁴ | 467.54 | - | - | 14,808.22 | |
| 2012 | 181,332.00 | 160,080.00 | 19,067.77 | 5,338.97 | - | 419.49 | - | - | 13,309.31 | |
| Lump Sum | 6,886.99 ⁵ | 6,079.84 | 760.07 | 212.82 | 11.02 | - | - | - | 536.23 | |
| Annual Leave Period | | | | | | | | | | |
| | | | <u>\$ 106,269.50</u> | <u>\$ 29,755.46</u> | <u>\$ 981.94</u> | <u>\$ 2,321.20</u> | <u>\$ -</u> | <u>\$ 73,210.90</u> | <u>\$ -</u> | |

¹ Federal Judges are paid on the first of each month for services rendered in the previous month. 2007 includes five months. 2013 includes 11 months and nine days. For 2012, salary is calculated through Judge Dreher's date of death (11/23/2012); survivors' annuity begins on the date of death.

² Judge Dreher was enrolled in JRS prior to her death, and had completed her payment of 14 years of IRS premiums prior to 8/1/2007. Thus, no deductions are included herein.

³ Income tax rate of 28% per 2013 U.S. Master Tax Guide, Section 2606, comment. Medicare tax of 1.45% per IRS Publication 963, Federal, State Reference Guide and FICA & SECA Tax Rates <<http://www.ssa.gov/oact/progdata/taxRates.html>>. State and local taxes are not withheld.

⁴ Judge Dreher retired on 1/31/2011 and was recalled on 2/1/2011. As such, deductions for Medicare ceased and the JSAS rate stayed at 2.20%.

⁵ Allowable lump sum annual leave is calculated as the ratio of Allowable Salary to Actual Salary, as of the retirement date, multiplied by the actual lump sum annual leave paid.

**Lost FEGLI Life Insurance Benefit
(Nancy C. Dreher - Bankruptcy Judge, Date of Death 11/23/2012)**

| | | Lost FEGLI Benefit | | | | | | | |
|--|---------------|---------------------------------|------------------------|------------------------------------|------------------------|--------------------------------------|-----------------------------------|--|--|
| | | FEGLI - Basic Benefit | | FEGLI - Option B Benefit | | FEGLI - Option B Benefit | | FEGLI - Option B Benefit | |
| | | Allowable Amount | Actual Amount | Lost Amount | Allowable Amount | Actual Amount | Lost Amount | Allowable Amount | Actual Amount |
| Year | | \$ 184,000.00 | \$ 163,000.00 | \$ 21,000.00 | \$ 182,000.00 | \$ 161,000.00 | \$ 21,000.00 | \$ 42,000.00 | |
| Additional FEGLI Premiums - August 2007 through Date of Death | | | | | | | | | |
| | | Actual Basic Coverage | | "But-For" Basic Coverage | | Increase in Basic Coverage | | Premium Per \$1,000 of Coverage | |
| Year | | Actual Salary | Basic Coverage | Allowable Salary | Basic Coverage | Basic Coverage | (D) - (B) | (F) | Additional Basic Premium (Decedent) |
| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | |
| 2007 | \$ 151,984.00 | \$ 154,000.00 | \$ 169,556.00 | \$ 172,000.00 | \$ 18,000.00 | \$ 3.90 | | \$ (70.20) | |
| 2008 | 155,756.00 | 158,000.00 | 173,788.00 | 176,000.00 | 18,000.00 | 3.90 | | (70.20) | |
| 2009 | 160,080.00 | 163,000.00 | 178,664.00 | 181,000.00 | 18,000.00 | 3.90 | | (70.20) | |
| 2010 | 160,080.00 | 163,000.00 | 181,332.00 | 184,000.00 | 21,000.00 | 3.90 | | (81.90) | |
| 2011 | 160,080.00 | 163,000.00 | 181,332.00 | 184,000.00 | 21,000.00 | 3.90 | | (81.90) | |
| 2012 | 160,080.00 | 163,000.00 | 181,332.00 | 184,000.00 | 21,000.00 | 3.90 | | (81.90) | |
| TOTAL | | | | | 21,000.00 | 3.90 | | | |
| | | | | | | | Less Avoided Premiums (Basic): | \$ (466.70) | |
| | | Actual Option B Coverage | | "But-For" Option B Coverage | | Increase in Option B Coverage | | Premium Per \$1,000 of Coverage | |
| Year | | Actual Salary | Option B Coverage (1X) | Allowable Salary | Option B Coverage (1X) | Option B Coverage | (D) - (B) | (F) | Additional Option B Premium (Decedent) |
| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | |
| 2007 | \$ 151,984.00 | \$ 152,000.00 | \$ 169,556.00 | \$ 170,000.00 | \$ 18,000.00 | \$ 17.47 | | \$ (314.46) | |
| 2008 | 155,756.00 | 156,000.00 | 173,788.00 | 174,000.00 | 18,000.00 | 18.72 | | (336.96) | |
| 2009 | 160,080.00 | 161,000.00 | 178,664.00 | 179,000.00 | 18,000.00 | 17.75 | | (319.50) | |
| 2010 | 160,080.00 | 161,000.00 | 181,332.00 | 182,000.00 | 21,000.00 | 18.20 | | (382.20) | |
| 2011 | 160,080.00 | 161,000.00 | 181,332.00 | 182,000.00 | 21,000.00 | 18.20 | | (382.20) | |
| 2012 | 160,080.00 | 161,000.00 | 181,332.00 | 182,000.00 | 21,000.00 | 16.50 | | (346.50) | |
| TOTAL | | | | | | | Less Avoided Premiums (Option B): | \$ (2,081.82) | |
| | | | | | | | Payment (FEGLI Benefit): | \$ 39,451.48 | |

**Lost JSAS Annuity Payments
From the Date of Death (11/23/2012) through December 9, 2013**
(Judge Nancy C. Dreher - Deceased)

| Annuity Year Ending 11/30 | JSAS Annuity | | |
|------------------------------|---------------------|------------------|-----------------------------|
| | Allowable Amount | Actual Amount | Lost Amount ¹ |
| (A) | (B) | (C) (A) - (B) | |
| 2012 | \$ 64,274.40 | \$ 56,300.40 | \$ 177.20 |
| 2013 | 64,344.00 | 56,352.00 | 7,992.00 |
| 2014 | 65,309.00 | 57,192.00 | 202.93 |
| Period | | | <u>\$ 8,372.13</u> |

Federal Income Tax (28% on Lost Annuity):² \$ 2,344.20

| | |
|----------------------------------|--------------------|
| Payment Amount | \$ 6,027.93 |
| Number of Beneficiaries | 1 |
| Payment (per Beneficiary) | \$ 6,027.93 |

¹ The lost annuity period runs through December 9, 2013, when pay was adjusted by the Administrative Office of the United States Courts.

² State and/or local taxes are not withheld.

Derived from data and information provided by the AOUSC.

Exhibit E

Exhibit E: List of Class Members Who Have Opted-In

| | | |
|-----------------------|--------------------------|-------------------------|
| Sarah Frances Abel | Hannah Blumenstiel | Deanna D. Clark |
| David Adams | William T. Bodoh | Scott Clarkson |
| Louise Adler | Jeff Bohm | Fredrick Clement |
| Thomas P. Agresti | Carlota M. Bohm | James K. Coachys |
| Alan Ahart | Paul Bonapfel | Benjamin Cohen |
| John C. Akard | John Bonney | Magdeline Coleman |
| Theodor C. Albert | Henry Boroff | Edward J. Coleman, III |
| Robert W. Alberts | Martin V. B. Bostetter | Thad Collins |
| Frank Alley | George Harvey Boswell | Daniel Collins |
| Nancy Alquist | Judith Boulden | Rebecca Connelly |
| William Altenberger | Peter Bowie | Francis G. Conrad |
| Carolyn F. Anderson | Julia Brand | Katherine Constantine |
| J. Vincent Aug | Arthur B Briskman | John Cook |
| Janet Baer | Robert E. Brizendine | Frederick Corbit |
| Frank Bailey | Sidney Brooks | C. Timothy Corcoran III |
| Helen S. Balick | Trish Brown | Patricia Cordova |
| Eddward Ballinger Jr. | Karen Brown | Joseph Cosetti |
| Manuel Barbosa | Jerry A. Brown | Stacey W. Cotton |
| Robert Bardwil | Elizabeth E. Brown | Stephen J. Covey |
| Ronald Barlant | Colleen A. Brown | Jacqueline P. Cox |
| Timothy A. Barnes | William Houston Brown | Carla E. Craig |
| James Barr | Beth Buchanan | Jimmy Croom |
| Marc Barreca | Carl Bucki | Sarah Curley |
| Susan Barrett | Samuel Bufford | Albert Dabrowski |
| Ben Barry | Gloria Burns | Walter R. Dahl |
| James Barta | Helen Burris | Scott W. Dales |
| Neil Bason | Mildred Caban | John Dalis |
| Catherine Bauer | Jack Caddell | Tony Davis |
| Redfield Baum | Charles M. Caldwell | Laurel E. Davis |
| Randolph Baxter | Shirley C. Calhoun | Lamar W. Jr. Davis |
| Prudence Beatty | Stephen Callaway | Diane Davis |
| Bruce T. Beesley | Alexander Bruce Campbell | Sara de Jesus |
| Thomas Bennett | Margaret Cangilos-Ruiz | J. Michael Deasy |
| Warren Bentz | Kevin Carey | Harry C. Dees Jr. |
| Robert Berger | Gerardo Carlo-Altieri | Caryl Delano |
| Jeremiah E. Berk | Thomas E. Carlson | Paulette Delk |
| Stuart Bernstein | Peter Carroll | Jeffery A. Deller |
| Stanley B. Bernstein | Ellen A. Carroll | Cynthia Proctor Demri |
| Laura Turner Beyer | Donald Cassling | Stephen Derby |
| Joyce Bihary | Aron Catharine | Emmy Lou Dickinson |
| Wm. Thurmond Bishop | Thomas Catliota | Mary Grace Diehl |
| Bruce Black | Shelley Chapman | Douglas Dodd |
| Cornelius Blackshear | William A Clark | Thomas Donovan |
| Sheri Bluebond | Leif Clark | Timothy Dore |

| | | |
|-------------------------|----------------------|------------------------|
| Brett Dorian | Martin Glenn | Kevin Huennekens |
| Randy Doub | Thomas Glover | Jeffrey Hughes |
| Dennis Dow | Edward A Godoy | Guy Humphrey |
| Carol Doyle | Mitchel Goldberg | Stephani Humrickhouse |
| Robert Drain | A. Benjamin Goldgar | Henley A. Hunter |
| Walter Homer Drake, Jr. | Arthur J. Gonzalez | Paul Hyman |
| Anne Duberstein | James Goodman | Marvin Isgur |
| David R. Duncan | Robert Gordon | Laurel M. Isicoff |
| Randall Dunn | Jane P. Gordon | Niles Jackson |
| William Edmonds | Mary P. Gorman | Cynthia Jackson |
| Roger L. Efremsky | Robert E. Grant | Lee Jackwig |
| Russell A Eisenberg | Christine Gravelle | Robert Jacobvitz |
| Dorothy Eisenberg | Ray Graves | Carr James |
| Edward Ellington | James Gregg | Alan Jaroslovsky |
| Barbara Ellis-Monro | Allan Gropper | Cristol A. Jay |
| George Emerson | Kevin Gross | Edward Jellen |
| Audrey R. Evans | Robert Grossman | Karen Jennemann |
| Rober Faris | Wendy Hagenau | Stacey Jernigan |
| Arthur Federman | Randolph Haines | Squires John |
| Joan N. Feeney | James Haines | Wayne Johnson |
| Richard E. Fehling | Harlin DeWayne Hale | Stephen Johnson |
| Jerome Feller | G.Michael Halfenger | Robert L. Jones |
| Kathryn Ferguson | Sarah Hall | David Jones |
| Gerald D. Fines | Michael Hall | Julie Manning |
| Diane Finkle | Mary Elaine Hammond | Meredith Jury |
| Judith Fitzgerald | Adlai Hardin | Gordon B. Kahn |
| Jean FitzSimon | John J. Hargrove | Michael J. Kaplan |
| John Flannagan | Arthur I. Harris | Michael B. Kaplan |
| Patrick Flatley | Marian F. Harrison | Karen Karen Overstreet |
| Richard T. Ford | Bruce Harwood | Janice Karlin |
| Bruce Fox | Shon Hastings | Victoria Kaufman |
| Mary France | Robert Hershner | Duncan Keir |
| Eric L. Frank | William Hill | Susan Kelley |
| Steven Friedman | Russell J. Hill | Barbara F. Kelley |
| L. Edward Friend II | William Hillman | Suzanne V. Kelly |
| Thomas Harvey Fulton | George R. Hodges | Russ Kendig |
| Jerry Funk | Melvin S. Hoffman | Carol Kenner |
| Catherine J. Furay | John E. Hoffman, Jr. | Brian F. Kenney |
| Robert Fussell | Pamela Hollis | Paul John Kilburg |
| Deane Gaines | Eileen Hollowell | Lewis Killian |
| Rosemary Gambardella | Thomas Holman | Erik Kimball |
| Craig Gargotta | Jeffery Hopkins | Ronald King |
| Robert E. Gerber | Mark D. Houle | Lloyd king |
| Stephen Gerling | William S. Howard | Ralph Kirscher |
| William Gindin | Marilyn T. Howard | Gregory Kishel |
| Robert Ginsberg | Gala S. Howard | Sandra Ruth Klein |
| Paul Glenn | Irvin Hoyt | Christopher Klein |

| | | |
|-----------------------------|--------------------------------|-------------------------|
| J. Philip Klingeberger | Bruce Markell | Charles Novack |
| Marcie Klobucher | Joel Marker | Robert E. Nugent, III |
| John Klobucher | Bernard Markovitz | Dennis D. O'Brien |
| M. Courtney Koger | Randal Mashburn | Neil Olack |
| Louis Kornreich | James E. Massey | Marcha Rae Ollason |
| Mary Lou Krasniewski | Marian Matheson | John K Olson |
| Phyllis Krechovsky | K. Rodney May | Monica Hall Olszewski |
| Robert Kressel | Robert Mayer | Robert N. Opel II |
| Ross W. Krumm | Kathleen McCullough | Daniel S. Opperman |
| Frank L. Kurtz | David P. McDonald | Frank J. Otte |
| Robert Kwan | Catherine Peek McEwen | George Paine |
| William Lafferty | Mark McFeeley | Jim D. Pappas |
| Enrique S. Lamoutte | Margaret Dee McGarity | Bill G. Parker |
| August Landis | Robert C. McGuire | Marcia Phillips Parsons |
| Sean Lane | Marci McIvor | Rose M. Paskay |
| Harriet Lane | Jane McKeag | Letitia Z. Paul |
| John T. Laney III | Michael McManus | Ronald G Pearson |
| Christopher Latham | Peter McNiff | John K Pearson |
| Jennie Latta | Arthur J. Metz III | Norma Jean Pearson |
| Laura K. Laura K. Grandy | Kenneth Meyers | James M. Peck |
| Manuel D. Leal | James W. Meyers | Pamela Pepper |
| W. Richard Lee | Terrence Michael | Thomas Perkins |
| Joe Lee | Karen Milton | Burton Perlman |
| J. Rich Leonard | John C. Minahan | John L. Peterson |
| Larry Lessen | Tamara O. Mitchell | Keith Phillips |
| Elaine Lifland | Robbie H. Mixon | C. Kathryn Preston |
| Kent Lindquist | Robyn Moberly | Jessica Price Smith |
| Paul B. Lindsey | Frank R. Monroe | James Pusateri |
| Wendelin Lipp | Dennis Montali | James F. Queenan |
| Robert Littlefield | Marilyn Morgan | Nancy Radcliffe |
| Joan A. Lloyd | Pat E. Morgenstern- Clarren | Stephen Raslavich |
| Basil Lorch | Cecelia G. Morris | Dana Rasure |
| Nancy Lord | R. Kimball Mosier | Raymond Ray |
| Lorraine Weil | H. Christopher Mott | Charles Rendlen |
| Keith Lundin | Coleman Mullins | Thomas Renn |
| Thomas Lynch | Geraldine Mund | Brenda T. Rhoades |
| Brian Lynch | Margaret H. Murphy | Steven Rhodes |
| Dennis Lynn | Terry Myers | Robin Riblet |
| Raymond Lyons | Charles Nail | David E. Rice |
| Donald MacDonald IV | Mike Nakagawa | Lynne Riddle |
| Elizabeth Magner | Richard Neiter | Michael Ridgway |
| Margaret Mahoney | Russell Nelms | Linda Riegle |
| Timothy Mahoney | Randall Newsome | Whitney Rimel |
| Margaret Mann | Nielsen Nielsen George | Sherry Roberts |
| Paul Mannes | John C. II Ninfo | James Robinson |
| Robert Mark | Cynthia A. Norton | Hugh Robinson |
| | | Ernest Robles |

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| Michael Romero | Karen Specie | James D. Walker, Jr. |
| Joel Rosenthal | Gary Spraker | Mark Wallace |
| Herbert Ross | Stephen C. St. John | Mary Walrath |
| John Rossmeissl | Richard Stair | Peter Walsh |
| Shelley D. Rucker | James Starzynski | Lawrence Walter |
| Barry Russell | Donald H. Steckroth | Paul R. Warren |
| David E. Russell | Wesley Steen | Thomas Weaver |
| John Ryan | Harry Steiner | Arthur S. Weissbrodt |
| James Sacca | Annette Steiner | Brenda M. Whinery |
| Thomas L. Saladino | Jo Ann Stevenson | Mary Ann Whipple |
| Deborah Saltzman | Charles Michael Stilson | Harold White |
| Katharine Samson | Robert Thomas Stinnett | J. Craig Whitley |
| Kathleen Hvass Sanberg | William Stocks | Patricia C. Williams |
| Frank J. Santoro | William F. Stone, Jr. | James H. Williams |
| Ronald Sargis | Elizabeth Stong | Dwight H. Williams, Jr. |
| William R. Sawyer | David Stosberg | Michael Williamson |
| Gregory R. Schaaf | Alan C. Stout | Mickey D. Wilson |
| Barry Schermer | Stephen Stripp | John Wilson |
| Gerald Schiff | Ann Sullivan-Smoot | Novalyn Winfield |
| Jack B. Schmetterer | Robert Summerhays | Tracey Wise |
| Richard S. Schmidt | Kathy Surratt-States | Judith Wizmur |
| James Schneider | Gregory Taddonio | Jason Woodard |
| David Scholl | Howard Tallman | Kay Woods |
| Elizabeth Schwartz | Richard Taylor | George Wright |
| Mary Davies Scott | Laura Taylor | Gregg W. Zive |
| Joseph M. Scott | Leslie Tchaikovsky | Vincent Zurzolo |
| Barbara Jackson Sellers | Samuel Martin Teel | |
| Brendan Shannon | John Teselle | |
| Walter Shapero | Brian Tester | |
| James E. Shapiro | John Thomas | |
| Donald R. Sharp | Kathleen Thompson | |
| Marilyn Shea-Stonum | David Thuma | |
| Phillip Shefferly | William T. Thurman | |
| Alan Shiff | Douglas Tice | |
| Anita Shodeen | Maureen Tighe | |
| William Shulman | Massie Tillman | |
| Diane Weiss Sigmund | Alan Trust | |
| James S. Sledge | Thomas J. Tucker | |
| James Smith | Eileen Tuohey | |
| Erithe Smith | Thomas Twardowski | |
| David F. Snow | Thomas Utschig | |
| Paul B. Snyder | Mark Vaughn | |
| Dale Somers | Jerry Venters | |
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| Christopher Sontchi | Thomas W. Waldrep, Jr. | |
| Rose Spader | Thomas Waldron | |