

EXHIBIT B

A. BACKGROUND

It is my understanding that in 2005, the Department of Justice ("DOJ"), indicted Nicholas W. Calabrese, James Marcello, Joseph Lombardo, Frank Calabrese, Sr., Frank Schweihs, Paul Schiro, Michael Marcello, Nicholas Ferriola, Anthony Doyle, Thomas Johnson, Joseph Venezia and Dennis Johnson on various felony counts, including charges of murder.

The criminal trial of these individuals (sometimes referred to as the "Family Secrets Trial") resulted in the jury deliberating on the circumstances related to the murder victims. As shown below, "Responsible" means the jury found the accused Defendant responsible, while "No Verdict" means the jury was unable to reach a decision on a particular murder:

1. Victim: Michael "Hambone" Alberg
Accused: Frank Calabrese Sr. (Responsible)
2. Victim: Daniel Seifert
Accused: Joseph Lombardo (Responsible)
3. Victim: Paul Haggerty
Accused: Frank Calabrese Sr. (No Verdict)
4. Victim: Henry Cosentino
Accused: Frank Calabrese Sr. (No Verdict)
5. Victim: John Mendell
Accused: Frank Calabrese Sr. (No Verdict)
6. Victim: Donald Renno
Accused: Frank Calabrese Sr. (No Verdict)
7. Victim: Vincent Moretti
Accused: Frank Calabrese Sr. (No Verdict)
8. Victim: William Dauber
Accused: Frank Calabrese Sr. (Responsible)
9. Victim: Charlotte Dauber
Accused: Frank Calabrese Sr. (Responsible)
10. Victim: William Petrocelli
Accused: Frank Calabrese Sr. (No Verdict)
11. Victim: Michael Cagnoni
Accused: Frank Calabrese Sr. (Responsible)

12. Victim: Nicholas D'Andrea
Accused: James Marcello (No Verdict)
13. Victim: Richard Ortiz
Accused: Frank Calabrese Sr. (Responsible)
14. Victim: Arthur Morawski
Accused: Frank Calabrese Sr. (Responsible)
15. Victim: Emil Vaci
Accused: Paul Schiro (No Verdict)
16. Victim: Michael Spilotro
Accused: James Marcello (Responsible)
17. Victim: Anthony Spilotro
Accused: James Marcello (Responsible)
18. Victim: John Fecarotta
Accused: Frank Calabrese Sr. (Responsible)

Not all Defendants' sentencing hearings have been held. It is my understanding that, at this time, the sentences and/or sentencing hearings for the Defendants is as follows:

1. Nicholas Calabrese – Sentencing will take place on January 26, 2009.
2. James Marcello – Sentencing will take place on December 17, 2008.
3. Joseph Lombardo – Sentencing will take place on December 15, 2008.
4. Frank Calabrese Sr. – Sentencing will take place on December 11, 2008.
5. Frank Schweihs – Died before trial.
6. Paul Schiro – Sentencing will take place on December 10, 2008.
7. Michael Marcello – Sentenced on March 11, 2008.
8. Nicholas Ferriola – Sentenced on September 9, 2008.
9. Anthony Doyle – Sentencing will take place on December 8, 2008.
10. Thomas Johnson – Sentencing will take place on October 6, 2008.
11. Joseph Venezia – Sentenced on August 14, 2008.

12. Dennis Johnson – Sentenced on July 8, 2008.

Effective April 9, 2008, the DOJ engaged Gould & Pakter Associates, LLC (“G&P”) and me to determine the lost earnings capacity of the following 14 individuals (the “certain individuals”):

1. Michael Albergo;
2. Michael Cagnoni;
3. Henry Cosentino;
4. Nicholas D'Andrea;
5. Charlotte Dauber;
6. Paul Haggerty;
7. John Mendell;
8. Arthur Morawski;
9. Vincent Moretti;
10. Richard Ortiz;
11. Donald Renno;
12. Daniel Seifert;
13. Michael Spilotro; and
14. Emil Vaci.

The DOJ requested that I submit this, my report on the lost earnings capacity of the certain individuals. My report is based on information made available to me and professional employees working at my direction through September 26, 2008.

I am a Certified Public Accountant (“CPA”), certified in financial forensics by the AICPA, with more than 30 years experience in financial analysis, as described in additional detail in my professional profile included in Section F. I am also a Certified Fraud Examiner (“CFE”) and a Chartered Accountant (“CA”). I also have a Certified Insolvency and Restructuring Advisor (“CIRA”) Certificate and a Certification in Distressed Business Valuation (“CDBV”).

I focus my professional practice on financial analysis, forensic accounting, fraud investigation and damages in various engagements and industries. I have experience in financial analysis including that related to lost earnings, lost profits and damages determination and have taught and spoken on those issues.

My professional qualifications are further described in Section F and that section includes details of testimony I provided within the prior four years. I have taken continuing education courses to stay current on topics in my field and as required to maintain my certifications.

I have performed several additional financial analyses, including of lost earnings, lost profits and damage determination that are not described in Section F. In most instances, the results of the financial analysis that I performed remain confidential because either the matter settled, testimony was not required and/or all documents were marked private and confidential for use by the disputing parties only.

I am a Managing Member of G&P. Information on G&P and how it will be compensated for this engagement is described in Section E. Summaries of my opinions are listed in Section B, my methodology and the representations, information and/or documents reviewed and/or relied on is presented in Section C of this report and my analysis is set forth in Sections D and G of this report.

In completing this engagement, G&P employees working at my direction and/or I read and analyzed various information and/or documents produced to us and/or gathered by us. The documents that I read and analyzed in performing my analysis are listed in Section C. References to documents in certain sections of this report serve as a frame of reference and/or as examples of support for the observations I made and the conclusions I reached. They are not, necessarily, the only support for the observations I made and the conclusions I reached.

To ensure compliance with requirements imposed by the IRS under Circular 230, I inform you that any U.S. federal tax advice contained in this communication, including any attachments, unless otherwise specifically stated, was not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code or promoting, marketing or recommending to another party any matters addressed herein.

We have not reviewed the actual earnings history of the certain individuals and have not visited their offices and/or places of business. I have not interviewed any of the attorneys, accountants, family members, friends, associates, employees, agents or officers of the certain individuals. We relied on certain representations made to us by the DOJ, as disclosed in this report.

I performed my work using financial analysis and methodologies routinely used by CPAs. In so doing, I was guided by the general standards contained in the American Institute of Certified Public Accountants' ("AICPA") *Code of Professional Conduct and Bylaws*.

These included, among other things, exercising professional competence and due professional care, adequate planning and supervision and obtaining sufficient relevant and reliable data. In performing this engagement, G&P employees working at my direction and/or I reviewed and considered, to the extent applicable, the application of applicable professional standards and guidance in determining lost earnings capacity, as listed in additional detail in Section C of this report.

My determination of the lost earnings capacity of the certain individuals as described in my report is based on DOJ representations and on our review and understanding of information and/or documentation produced to us and/or gathered by us in connection with this matter. We retained in our files the information and documentation that we reviewed and/or relied on.

Absent indicia to the contrary, we believe that the DOJ's representations and the information and/or documentation provided or obtained by us are of the type reasonably relied on by experts in the field of financial analysis, including determinations of lost earnings capacity. Unless and until shown to the contrary, we accepted the representations, information and/or documentation provided to us or gathered by us without independent verification thereof and assume it correctly reflects information that will be accepted as evidence by the trier of fact.

To the extent any representations, information, documentation and/or our understanding of any such representations, information and/or documentation is inaccurate and/or incomplete, if requested, I reserve the right to update my analysis upon receipt of additional and/or revised representations, information and/or documentation. The observations, conclusions and opinions reached and contained in this report are subject to modification if additional representations, information and/or documentation are provided and/or made available.

B. SUMMARY OF OPINIONS

Based on my education, training and professional experience and the results of procedures I performed and discussed in my report, it is my opinion, within a reasonable degree of certainty, that the certain individuals lost the following earnings capacity as a result of their wrongful death (aggregated, \$3,909,166.30):

1. Michael Albergo	\$302,190.14
2. Michael Cagnoni	\$335,955.26
3. Henry Cosentino	\$200,353.43
4. Nicholas D'Andrea	\$188,512.93
5. Charlotte Dauber	\$259,745.12
6. Paul Haggerty	\$490,172.64
7. John Mendell	\$422,218.65
8. Arthur Morawski	\$126,896.79
9. Vincent Moretti	\$154,588.11
10. Richard Ortiz	\$237,800.63
11. Donald Renno	\$421,147.67
12. Daniel Seifert	\$476,964.12
13. Michael Spilotro	\$279,961.01
14. Emil Vaci	\$12,659.81

My determination of the lost earnings capacity of the certain individuals includes lost wages (less payroll taxes) and prejudgment interest and excludes consumption expenses, funeral expenses, household services, other lost income, indirect losses, consequential damages, punitive damages and hedonic damages (loss of quality of life).

I discuss in additional detail the procedures I performed, my methodology and the representations, information and/or documents I relied on in Section C of this report. I discuss my financial analysis and the results thereof in Sections D and G of this report. G&P's compensation and my professional qualifications and prior testimony are presented in Sections E and F, respectively, of this report.

C. METHODOLOGY

Effective April 9, 2008, the DOJ engaged G&P and me to determine the lost earnings capacity for certain individuals. The DOJ requested that I base my determination on birth dates, death dates, the prevailing minimum wage in Illinois and prejudgment interest at the prime rate of interest. My report is based on information made available to professional employees working at my direction and me through September 26, 2008.

In making my determination and reaching my opinions, summarized in this report, we performed the following procedures:

1. Obtained and reviewed a listing of the certain individuals provided by the DOJ.
2. Reviewed the Third Superseding Indictment in Case No. 02 CR 1050.
3. Reviewed the DOJ Press Release from April 25, 2005, "14 Defendants Indicted for Alleged Organized Crime Activities; 'Chicago Outfit' Named as RICO Enterprise in Four-Decade Conspiracy Alleging 18 Mob Murders and 1 Attempted Murder".
4. Reviewed selected other media reports, including, but not limited to:
 - a. Chicago Sun-Times online article, "Sentencing Dates – The Outfit on Trial" dated September 3, 2008; and
 - b. Chicago Sun-Times online article, "Sentencing Dates for Family Secrets 5" dated September 15, 2008.
5. Reviewed the DOJ trial exhibits for Operation Family Secrets available online at:

<http://www.usdoj.gov/usao/iln/hot/familySecrets.html>
6. Reviewed and considered the application of applicable professional standards and guidance to determining the lost earnings capacity of the certain individuals including, but not limited to the following:
 - a. Measuring Damages Involving Individuals, A CPA's Litigation Service Guide With Case Studies, by Holly Sharp, CPA, CFP, CFE, published by the AICPA;
 - b. Calculation of Damages From Personal Injury, Wrongful Death and Employment Discrimination, A Nonauthoritative Guide, Consulting Services Practice Aid 98-2, published by the AICPA;

- c. Calculation of Lost Earnings, Chapter 11 of the Litigation Services Handbook, Third Edition by Roman L. Weil, Michael J. Wagner and Peter B. Frank;
- d. Damages Studies Involving Individuals, PPC's Guide to Litigation Support Services, Chapter 4, published by Practitioners Publishing Company ("PPC") ("the PPC text"); and
- e. Calculating Lost Profits, Practice Aid 06-4, published by the AICPA.

These professional standards describe generally accepted methods of computing lost earnings.

- 7. Reviewed Westlaw case summaries provided by the DOJ, including the following:
 - a. United States of America v. Terence Howard Roach, Joshua Brent Squirrel, a/k/a "Cubby" and Michael Edward Slee, No. 2:06CR4 dated January 16, 2008.
 - b. United States of America v. Redd Rock Serawop, No. 06-4022 dated October 25, 2007.
 - c. Matter of Oil Spill by the Amoco Cadiz Off the Coast of France on March 16, 1978, Nos. 90-2832 to 90-2841, 90-2857 and 90-2946 to 90-2954, dated January 24, 1992.
 - d. Headnotes for citations related to interest rate.
- 8. Obtained and reviewed an extract of the Mandatory Victims Restitution Act ("MVRA") prepared by the DOJ for our use in this matter.
- 9. Obtained and reviewed United States Decennial Life Tables produced by the Department of Health, Education and Welfare for 1969-71 for the State of Illinois, DHEW Publication No. (HRA) 75-1151.
- 10. Obtained and reviewed United States Decennial Life Tables produced by the Department of Health and Human Services for 1979-81 for the State of Illinois, DHHS Publication No. (PHS) 86-1151-14.

11. Obtained and reviewed Bulletin 2157, New Worklife Estimates, produced by the U.S. Department of Labor, Bureau of Labor Statistics, including:
 - a. Table A-9. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1970;
 - b. Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; and
 - c. Table A-5. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Women, 1977; New Worklife Estimates.
12. Obtained and reviewed Bulletin 2254, Worklife Estimates: Effects of Race and Education, produced by the U.S. Department of Labor, Bureau of Labor Statistics, including Table A-2. Life and Worklife Expectancies for Men by Race, 1979-80.
13. Obtained, from the Illinois Department of Labor, and reviewed a listing of the prevailing minimum wage in Illinois from 1971 through 2005.
14. Obtained and reviewed a listing of the Social Security tax rate and Medicare tax rate for 1937 through 2008 from the Social Security website:

<http://www.ssa.gov/OACT/ProgData/taxRates.html>
15. Obtained and reviewed a listing of the applicable maximum earnings limit from 1937 through 2008 from the Social Security website:

<http://www.ssa.gov/OACT/COLA/cbb.html>
16. Obtained and reviewed the Prime Rate (the rate that banks charge for short-term unsecured loans to creditworthy customers) from Wall Street Journal online:

http://online.wsj.com/mdc/public/page/mdc_bonds.html?mod=mdc_topnav_2_3000

17. Obtained and reviewed additional information, including the following:

- a. Article V. Restitution: Attorney General Guidelines for Victim and Witness Assistance from the DOJ website;
- b. History of Federal Minimum Wage Rates Under the Fair Labor Standards Act, 1938-2007 from the U.S. Department of Labor, Employment Standards Administration, Wage and Hour Division
- c. Federal Reserve Statistical Release dated September 22, 2008;
- d. Listing of annual Bank Prime Rates from 1956 to 2007 from the Federal Reserve Bank website;
- e. "Worklife Estimates Should Be Consistent With Known Labor Force Participation" by John L. Finch from the Monthly Labor Review dated June 1983;
- f. "Using the Appropriate Worklife Estimate in Court Proceedings" by Shirley J. Smith from the Monthly Labor Review dated October 1983;
- g. "Estimating Lost Future Earnings Using the New Worklife Tables" by George C. Alter and William E. Becker from the Monthly Labor Review dated February 1985;
- h. "Regarding Median Years to Retirement and Worklife Expectancy: Reply to Ciecka, Donley and Goldman" by Tamorah Hunt, Joyce Pickersgill and Herbert Rutemiller from the Journal of Forensic Economics 10(3) dated 1997;
- i. "Work-Life Expectancy for the Self-Employed" by Lawrence M. Spizman from The Earnings Analyst, Volume I dated 1998;
- j. "Flawed Worklife Tables Skew Damages Claims" by Jerome M. Staller from Medical Malpractice Law & Strategy dated 1999;
- k. "An Essay on the New Worklife Expectancy Tables and the Continuum of Disability Concept" by James Ciecka and Gary Skoog from the Journal of Forensic Economics 14(2) dated 2001;
- l. "The New Worklife Expectancy tables' Critique: A Rejoinder" by Gary R. Skoog and David C. Toppino from the Journal of Forensic Economics 15(1) dated 2002;
- m. "The Markov Assumption for Worklife Expectancy" by Edward M. Foster and Gary R. Skoog from the Journal of Forensic Economics 17(2) dated 2004; and

- n. "The Use of Worklife Tables in Estimates of Lost Earnings Capacity" by David M. Nelson from the Monthly Labor Review (undated).

18. Interviewed T. Markus Funk, Esq. and Melissa Childs, Esq., both of the DOJ, on March 19, 2008 and September 8, 2008.

During the interviews and subsequently, the DOJ made the following representations to us that we have relied on in determining the lost earnings capacity of the certain individuals:

- a. The Defendants are liable for the lost earnings capacity of the certain individuals;
- b. The MVRA is the law governing the determination of the lost earnings capacity of the certain individuals;
- c. The determination of lost earnings capacity relates to the certain individuals (listed in Section B) and not all individuals identified in the 2005 indictment;
- d. The prevailing minimum wage rate in the State of Illinois is a proxy to determine the lost earnings capacity of the certain individuals;
- e. The dates of birth ("DOB") and dates of death ("DOD") of each of the certain individuals;

Note further that:

- Mr. Albergo's date of death (August 23, 1970) is an approximation as his body was never found;
 - Mr. Moretti's date of death (February 4, 1978) is an approximation as it is the date his body was found;
 - Mr. Renno's date of death (February 4, 1978) is an approximation as it is the date his body was found; and
 - Mr. Cosentino's date of death (March 15, 1976) is an approximation as it is the date his body was found.
- f. The prime rate of interest applied to lost earnings capacity attributable to all periods before sentencing date is the current prime rate of 5.00%; and

- g. The expected date of sentencing to be used in my analyses was based on the scheduled sentencing dates of the Defendants and the matching of each certain individual with a particular Defendant.

19. Developed assumptions to be used in my financial analyses to determine the lost earnings capacity of the certain individuals.

I have listed my material assumptions below:

- a. I assumed that the lost earnings capacity of the certain individuals would include the lost wage amounts (less payroll taxes) and prejudgment interest and would not include consumption expenses, funeral expenses, household services, other lost income, indirect losses, consequential damages, punitive damages or hedonic damages.

I assumed that the lost earnings capacity of the certain individuals did not include any form of additional income (such as additional wages, tips, benefits, Social Security, investments, business interests, inheritances, real estate, lottery and/or gambling) other than minimum wage earnings.

- b. I assumed that lost wages should be reduced by employee-paid payroll taxes, Social Security and Medicare (collectively "payroll taxes").
- c. The determination of the certain individual's life expectancy is based on the available, applicable life expectancy data. Specifically, if a DOD fell within a three year period covered by a life expectancy table, then that life expectancy table was used. If a DOD fell outside the dates covered by a life expectancy table, an earlier life expectancy table was used.
- d. The determination of a certain individual's work life expectancy is based on the available, applicable work life expectancy data. Specifically, if a DOD fell within an annual period covered by a work life expectancy table, then that table was used. If a DOD fell outside the annual period covered by a work life expectancy table, an earlier table was used.
- e. I assumed that work life for each certain individual (as indicated in the work life expectancy tables) began at the DOD and continued, uninterrupted and in its entirety.

f. I assumed that the lost wages could be represented by minimum wages. I assumed, with regard to minimum wages, that:

i. The applicable minimum wage rate was the prevailing minimum wage at the beginning of the period.

Specifically, based on my review of the information provided by the Illinois Department of Labor, the minimum wage rate in Illinois increased from 1971 through 2008. I used the minimum wage rate applicable at the beginning of the period for the entire period, rather than the application of the actual minimum wage rate in effect on each particular day.

ii. Illinois minimum wage was for adults (18 years or older) and not the tipped minimum wage or the minimum wage applicable in the first 90 days with an employer.

iii. The prevailing minimum wage rate in 1970 was equal to the prevailing minimum wage rate in 1971, i.e., \$1.40 per hour.

g. I assumed that the applicable payroll tax rate was the payroll tax rate in effect at the end of the period.

Specifically, based on my review of the information provided by the Social Security Administration, the payroll tax rate increased from 1970 through 2008. I used the payroll tax rate applicable at the end of the period for the entire period rather than the application of the actual rate in effect on each particular day.

h. I assumed that growth in lost wages was a function of the prevailing minimum wage rate and I did not include any other growth factors to account for merit raises, bonuses and/or other increases in base pay rates.

i. I assumed that for each annual period, each of the certain individuals would have worked 2,000 hours (generally, but not exclusively based on 40-hour weeks for 50 weeks of the year). Less than whole year periods used a percentage of 2,000 hours based on the work life expectancy value for partial year.

- j. The DOJ requested that I calculate prejudgment interest. The PPC text, section 402.76, guides the CPA to consider the following items upon such a request: the commencement date of the prejudgment interest; the interest rate to be used; and the method of computing interest. Accordingly,
 - i. I assumed that lost wages for a given time period (before the associated sentencing date) would not begin accruing prejudgment interest until all wages for that time period had been accrued.
 - ii. I assumed that the prejudgment interest rate was 5.00% based on the Federal funds rate reported by the Wall Street Journal on September 23, 2008.
 - iii. I assumed that the prejudgment interest rate would compound annually.
- 20. Prepared a financial analysis for each of the certain individuals to determine their lost earnings capacity based on the foregoing assumptions and methodologies.
- 21. Summarized the results of my determinations of lost earnings capacity for the certain individuals.
- 22. Performed various sensitivity analyses to consider the overall reasonableness of the determination of lost earnings capacity of the certain individuals, including, but not limited to, the following:
 - a. Analyses using life expectancy values from work life tables;
 - b. Analyses using the prevailing Federal minimum wage rate applicable at the beginning of a particular time period; and
 - c. Analyses using 1,900 hours worked in a one-year period.

D. ANALYSIS

Black's Law Dictionary, as cited in the Serawop case referred to earlier, defines "lost earning capacity" as follows:

"A person's diminished earning power resulting from an injury. To some extent the phrases 'loss of earnings' and 'loss of earnings capacity' are used interchangeably. But the preferred view is that they are different concepts. The former covers real loss which can be proved at the trial; the latter covers loss of the chances of getting equivalent work in the future."

It is my understanding that compensatory damages are awarded to compensate for a loss suffered as a result of wrongful death and generally include loss of earnings and future earning capacity; necessary medical expenses; the value of lost personal (household) services; and other expenses (PPC text, section 401.8).

In determining the compensatory damages in this matter I determined compensation for only lost earnings capacity without other categories of compensatory damages, such as economic and non-economic damages, special and general damages (PPC text, section 401.9-10).

The PPC text, section 402.74, states that some jurisdictions require lost earnings to be adjusted for income taxes while others require gross earnings without considering tax effects. I assumed that lost wages should be reduced by employee-paid payroll taxes, Social Security and Medicare (collectively "payroll taxes") and not by any additional taxes.

My financial analysis of the lost earnings capacity was based on various representations, information and/or documentation. I did not rely on specific information about each of the certain individuals with regard to educational level, job history, prior earnings capacity, prior earnings achieved, taxable income, lifestyle, etc.

Life expectancy represents the number of years the certain individual would have lived but for their wrongful death. Work life expectancy represents the number of years the certain individual would have worked but for their wrongful death, taking into account their life expectancy. I noted that in each determination of lost earnings capacity the certain individual's work life expectancy was less than their life expectancy.

My determination of the lost earnings capacity of the certain individuals was based on publically available information, including minimum wage rates and statistics related to work life and life expectancy prepared by the Federal government.

The prevailing minimum wage rate and payroll tax rates obtained by me through Federal and Illinois government agencies. Accordingly, my financial analysis assumes that each of the certain individuals would have been employed and would have earned at least minimum wage had they been alive.

The work life estimates I extracted from the work life tables described earlier are measures of the amount of time (measured in years) that an individual would (on average) be working or actively looking for work from any particular age until their death. My financial analyses do not suggest and should not be taken to mean that the certain individuals earned minimum wages or would have, if alive, worked at jobs earning minimum wage. It is possible that the certain individuals would have earned more than minimum wage but for their wrongful deaths.

I reviewed the facts regarding DOB and DOD provided to me and determined the age of each certain individual at their date of death. I determined the associated work life estimate from the appropriate work life expectancy table (based on the data available at the DOD).

The period of recovery for lost earnings starts on the date of death and continues to the end of expected work life. Expected work life can be determined in several ways. I considered alternative measures to the U.S. Department of Labor, Bureau of Labor Statistics Worklife Table Method ("BLSWTM"). The PPC text, section 402.51, offers the following five other alternative bases of measurement for the period of time over which expected work life can be measured, including:

1. 2001 Monthly Labor Review Method;
2. Skoog/Ciecka Worklife Tables;
3. Life-employment-participation Method;
4. Expected Date to Receive Full Social Security Benefits; and
5. Job-specific Mandatory Retirement.

I considered the alternative bases of measuring work life expectancy and determined that, for the determination of lost earnings capacity of the certain individuals, the BLSWTM was the most appropriate. In selecting the BLSWTM, I took into account that the BLSWTM relies on data compiled by the U.S. Government and reflects the work life expectancy of an individual at the time of the death of the certain individuals. The five alternative bases of measuring work life cited above rely on data compiled after the dates of the deaths of the certain individuals and/or rely on information regarding the certain individuals that is not available.

For each certain individual, I used the data regarding DOB and DOD to prepare a financial analysis of lost earnings capacity in the following manner:

1. Determined age at DOD.
2. Determined work life expectancy based on age at DOD.
3. Determined annual periods from which to compute lost wages, with first time period beginning at the DOD.
4. Applied the prevailing minimum wage to a time period based on minimum wage in effect at the beginning of the period.
5. Determined hours based on the proportion of a year worked, using a 2,000 hour year (40 hours per week for 50 weeks).
6. Determined gross minimum wages.
7. Deducted payroll taxes based on the applicable payroll tax rate in effect at the end of the time period.
8. Applied a 5.00% compound interest rate to each time period beginning at the end of the time period and continuing until the expected sentencing date.
9. Aggregated the final results for all time periods for each of the certain individuals to determine the aggregate lost earnings capacity.

E. GOULD & PAKTER ASSOCIATES, LLC AND COMPENSATION

Gould & Pakter Associates, LLC ("G&P") determines and/or rebuts economic damages and supports the conclusions reached. We assist trial lawyers and/or claims adjusters with measuring lost profits and business interruption analyses in commercial litigation matters, including breach of contract, insured claims and damages involving individuals. Our experience includes economic damages in manufacturing, distribution, retail, construction, real estate, transportation, financial services, professional service corporations and other industries.

G&P provides business valuations, business consulting services and testimony for trial lawyers and the clients they represent. We perform business valuations for matrimonial dissolution proceedings, shareholder dissent and oppression litigation, bankruptcy analyses, estate and gift tax and the preparation of buy/sell agreements. We assist legal counsel and their clients with non-business valuation aspects of family law, including locating unreported or hidden assets and determining the source of funds used to acquire assets.

G&P conducts financial investigations to investigate and report on employee/officer misconduct and fraudulent financial transactions and activities. We focus on financial analysis, document review, interviews, evidence gathering and performing risk-based procedures to determine specific findings as to the nature, timing and extent of fraud perpetrated. We consult and/or testify as to the nature, timing and extent of fraudulent financial transactions and schemes. We assist management to establish internal controls and/or compliance over the safeguarding of corporate assets against unauthorized use or disposition, achieve proper financial reporting and reconstruct incomplete and/or falsified accounting books and records.

G&P provides trial lawyers and their clients with financial analysis in all phases of the commercial litigation process to assist with discovery and preparation for deposition and trial. We focus on evaluating the conduct of accountants, auditors, directors, officers, employees and professional advisors and analyzing financial reporting and transactions. Our experience includes fraudulent conveyances, solvency and preference analyses, cash flow projections, earn-outs and the forensic analysis and/or reconstruction of disputed financial transactions. We provide trustees and trial lawyers and the debtors or creditors they represent with bankruptcy and reorganization services, primarily in core proceedings.

The Managing Members of G&P maintain membership in Forensic and Valuation Services Section of the American Institute of Certified Public Accountants ("AICPA"). G&P is affiliated with Friedman & Huey Associates LLP, a full service CPA Firm providing tax, accounting and business consulting, compliance, planning and advice.

G&P will be compensated for its members' and employees' work on this matter at the following rates:

	<u>Hourly Rates</u>
Managing Members	\$280
Staff Consultants	\$140

Fees for professional services are based on the actual time expended on the engagement at the standard hourly rates for the individuals assigned. In addition to professional fees, G&P seeks reimbursement for out-of-pocket expenses, such as telecommunication charges, computer technology charges, photocopy fees and travel related expenses.

F. FINANCIAL ANALYSIS OF LOST EARNINGS CAPACITY
Summary of Lost Earnings Capacity of Certain Individuals

<u>Individual No.</u>	<u>Last Name</u>	<u>First Name</u>	<u>Date of Birth</u>	<u>Date of Death</u>	<u>Age</u>	<u>Work Life End</u>	<u>Calculated DOD</u>	<u>Lost Earnings Capacity (5)</u>
1	Albergo	Michael	3/18/1927	8/23/1970 (1)	43.47	10/30/1988	6/11/1999	\$302,190.14
2	Cagnoni	Michael	5/13/1944	6/24/1981	37.14	6/19/2003	12/14/2017	\$335,955.26
3	Cosentino	Henry	12/22/1924	3/15/1976 (4)	51.27	12/30/1987	5/7/1998	\$200,353.43
4	D'Andrea	Nicholas	10/5/1931	9/13/1981	49.98	5/23/1993	6/7/2007	\$188,512.93
5	Dauber	Charlotte	3/23/1945	7/2/1980	35.30	9/9/1996	2/16/2025	\$259,745.12
6	Haggerty	Paul	7/31/1948	6/30/1976	27.94	9/3/2008	12/26/2019	\$490,172.64
7	Mendell	John	10/31/1946	1/16/1978	31.24	6/4/2005	10/17/2017	\$422,218.65
8	Morawski	Arthur	11/17/1928	7/23/1983	54.72	5/9/1991	3/18/2005	\$126,896.79
9	Moretti	Vincent	4/11/1925	2/4/1978 (2)	52.86	5/22/1987	6/17/1999	\$154,588.11
10	Ortiz	Richard	1/3/1938	7/23/1983	45.58	7/19/1998	10/3/2012	\$237,800.63
11	Renno	Donald	9/8/1946	2/4/1978 (3)	31.43	6/23/2005	11/5/2017	\$421,147.67
12	Seifert	Daniel	4/28/1945	9/27/1974	29.44	4/26/2005	5/11/2016	\$476,964.12
13	Spilotro	Michael	9/12/1944	6/14/1986	41.78	2/19/2005	4/1/2019	\$279,961.01
14	Vaci	Emil	8/13/1912	6/6/1986	73.87	2/16/1987	12/19/1995	\$12,659.81
Total								<u>\$3,909,166.30</u>

(1) Mr. Albergo's body was never found. His August 23, 1970 date of death is an approximation.

(2) Mr. Moretti's date of death is unknown. February 4, 1978 was the date his body was found.

(3) Mr. Renno's date of death is unknown. February 4, 1978 was the date his body was found.

(4) Mr. Cosentino's date of death is unknown. March 15, 1976 was the date his body was found.

(5) Lost earnings capacity excludes payroll taxes and includes prejudgment interest.

Calculation of Lost Earnings Capacity

Michael Albergo**Age**

Date of Birth	3/18/1927	
Date of Death	8/23/1970	43.47
Work Life Expectancy (1)	18.20	
Life Expectancy		
Years Left - Life Table - White Male (2)	28.82	72.29
Calculated End of Work Life	10/30/1988	61.67

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
8/23/1970	8/22/1971	2,000	\$1.40	\$2,800.00	\$145.60	\$2,654.40	5.00%	12/11/2008	37.33	\$16,407.90
8/23/1971	8/22/1972	2,000	\$1.40	\$2,800.00	\$145.60	\$2,654.40	5.00%	12/11/2008	36.33	\$15,624.48
8/23/1972	8/22/1973	2,000	\$1.40	\$2,800.00	\$163.80	\$2,636.20	5.00%	12/11/2008	35.33	\$14,778.43
8/23/1973	8/22/1974	2,000	\$1.60	\$3,200.00	\$187.20	\$3,012.80	5.00%	12/11/2008	34.33	\$16,085.36
8/23/1974	8/22/1975	2,000	\$1.75	\$3,500.00	\$204.75	\$3,295.25	5.00%	12/11/2008	33.33	\$16,755.59
8/23/1975	8/22/1976	2,000	\$1.90	\$3,800.00	\$222.30	\$3,577.70	5.00%	12/11/2008	32.33	\$17,323.19
8/23/1976	8/22/1977	2,000	\$2.20	\$4,400.00	\$257.40	\$4,142.60	5.00%	12/11/2008	31.33	\$19,103.27
8/23/1977	8/22/1978	2,000	\$2.30	\$4,600.00	\$278.30	\$4,321.70	5.00%	12/11/2008	30.33	\$18,980.16
8/23/1978	8/22/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	29.33	\$18,060.95
8/23/1979	8/22/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	28.33	\$17,198.61
8/23/1980	8/22/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/11/2008	27.33	\$16,288.89
8/23/1981	8/22/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.33	\$15,504.92
8/23/1982	8/22/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.33	\$14,766.59
8/23/1983	8/22/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.32	\$14,016.33
8/23/1984	8/22/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.32	\$15,371.96
8/23/1985	8/22/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	22.32	\$18,487.22
8/23/1986	8/22/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.32	\$17,606.87
8/23/1987	8/22/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.32	\$16,701.20
8/23/1988	10/30/1988	378	\$3.35	\$1,266.58	\$95.12	\$1,171.46	5.00%	12/11/2008	20.13	\$3,128.23
				<u>\$82,166.58</u>		<u>\$76,823.33</u>				<u>\$302,190.14</u>

(1) Table A-9. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1970; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.

(2) Table 5. Life Table for White Males: Illinois, 1969-71; U.S. Decennial Life Tables for 1969-71; Illinois State Life Tables; Volume II, Number 14; DHEW Publication No. (HRA) 75-1151; June 1975.

(3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.

(4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period. Minimum wage for 1970 was assumed to be the same as 1971, i.e. \$1.40.

(5) Gross wages are calculated as the number of hours multiplied by the minimum wage.

(6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.

(7) Net wages are calculated as payroll taxes deducted from gross wages.

(8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.

(9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.

(10) Years are calculated based on the difference between the end of a calculated period and the trial date.

(11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.

(12) The effect of leap years has not been fully accounted for in this analysis.

(13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity**Michael Cagnoni****Age**

Date of Birth	5/13/1944	
Date of Death	6/24/1981	37.14
Work Life Expectancy (1)	22.00	
Life Expectancy		
Years Left - Life Table - White Male (2)	36.50	73.64
Calculated End of Work Life	6/19/2003	59.14

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
6/24/1981	6/23/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.49	\$15,629.77
6/24/1982	6/23/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.49	\$14,885.50
6/24/1983	6/23/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.49	\$14,129.19
6/24/1984	6/23/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.49	\$15,495.75
6/24/1985	6/23/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	5.00%	12/11/2008	22.49	\$16,689.03
6/24/1986	6/23/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.49	\$17,748.65
6/24/1987	6/23/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.48	\$16,835.69
6/24/1988	6/23/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	19.48	\$16,033.99
6/24/1989	6/23/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	18.48	\$15,247.35
6/24/1990	6/23/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/11/2008	17.48	\$16,471.91
6/24/1991	6/23/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	16.48	\$17,542.92
6/24/1992	6/23/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	15.48	\$16,707.54
6/24/1993	6/23/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	14.48	\$15,911.95
6/24/1994	6/23/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	13.48	\$15,154.24
6/24/1995	6/23/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	12.48	\$14,430.68
6/24/1996	6/23/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	11.48	\$13,743.50
6/24/1997	6/23/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	5.00%	12/11/2008	10.48	\$14,628.94
6/24/1998	6/23/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	9.48	\$15,105.57
6/24/1999	6/23/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	8.48	\$14,384.33
6/24/2000	6/23/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	7.48	\$13,699.36
6/24/2001	6/23/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	6.48	\$13,047.01
6/24/2002	6/19/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	5.49	\$12,432.37
				<u>\$171,500.00</u>		<u>\$158,611.61</u>				<u>\$335,955.26</u>

- (1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.
- (2) Table 5. Life Table for White Males: Illinois, 1979-81; U.S. Decennial Life Tables for 1979-81; Volume II, State Life Tables; Number 14, Illinois; DHHS Publication No. (PHS) 86-1151-14; December 1985.
- (3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.
- (4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.
- (5) Gross wages are calculated as the number of hours multiplied by the minimum wage.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
- (7) Net wages are calculated as payroll taxes deducted from gross wages.
- (8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.
- (9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.
- (10) Years are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.
- (12) The effect of leap years has not been fully accounted for in this analysis.
- (13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity

Henry Cosentino**Age**

Date of Birth	12/22/1924	
Date of Death	3/15/1976	51.27
Work Life Expectancy (1)	11.80	
Life Expectancy		
Years Left - Life Table - White Male (2)	22.16	73.43
Calculated End of Work Life	12/30/1987	63.07

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
3/15/1976	3/14/1977	2,000	\$2.10	\$4,200.00	\$245.70	\$3,954.30	5.00%	12/11/2008	31.77	\$18,631.63
3/15/1977	3/14/1978	2,000	\$2.30	\$4,600.00	\$278.30	\$4,321.70	5.00%	12/11/2008	30.77	\$19,393.06
3/15/1978	3/14/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	29.77	\$18,453.86
3/15/1979	3/14/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	28.77	\$17,572.75
3/15/1980	3/14/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/11/2008	27.77	\$16,643.25
3/15/1981	3/14/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.77	\$15,842.22
3/15/1982	3/14/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.77	\$15,087.83
3/15/1983	3/14/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.76	\$14,321.24
3/15/1984	3/14/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.76	\$15,706.37
3/15/1985	3/14/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	5.00%	12/11/2008	22.76	\$16,915.88
3/15/1986	3/14/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.76	\$17,989.90
3/15/1987	12/30/1987	1,595	\$3.35	\$5,341.64	\$381.93	\$4,959.72	5.00%	12/11/2008	20.97	\$13,795.44
				<u>\$59,741.64</u>		<u>\$55,745.76</u>				<u>\$200,353.43</u>

(1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1970; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.

(2) Table 5. Life Table for White Males: Illinois, 1969-71; U.S. Decennial Life Tables for 1969-71; Illinois State Life Tables; Volume II, Number 14; DHEW Publication No. (HRA) 75-1151; June 1975.

(3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.

(4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.

(5) Gross wages are calculated as the number of hours multiplied by the minimum wage.

(6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.

(7) Net wages are calculated as payroll taxes deducted from gross wages.

(8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.

(9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.

(10) Years are calculated based on the difference between the end of a calculated period and the trial date.

(11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.

(12) The effect of leap years has not been fully accounted for in this analysis.

(13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity

Nicholas D'Andrea**Age**

Date of Birth	10/5/1931	
Date of Death	9/13/1981	49.98
Work Life Expectancy (1)	11.70	
Life Expectancy		
Years Left - Life Table - White Male (2)	25.75	75.73
Calculated End of Work Life	5/23/1993	61.68

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
9/13/1981	9/12/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/17/2008	26.28	\$15,473.86
9/13/1982	9/12/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/17/2008	25.28	\$14,737.01
9/13/1983	9/12/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/17/2008	24.28	\$13,988.25
9/13/1984	9/12/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/17/2008	23.28	\$15,341.17
9/13/1985	9/12/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/17/2008	22.28	\$18,450.19
9/13/1986	9/12/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/17/2008	21.28	\$17,571.61
9/13/1987	9/12/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/17/2008	20.28	\$16,667.75
9/13/1988	9/12/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/17/2008	19.28	\$15,874.05
9/13/1989	9/12/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/17/2008	18.28	\$15,095.26
9/13/1990	9/12/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/17/2008	17.28	\$16,307.60
9/13/1991	9/12/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/17/2008	16.28	\$17,367.93
9/13/1992	5/23/1993	1,386	\$4.25	\$5,891.78	\$450.72	\$5,441.06	5.00%	12/17/2008	15.58	\$11,638.26
				<u>\$74,591.78</u>		<u>\$69,120.37</u>				<u>\$188,512.93</u>

- (1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.
- (2) Table 5. Life Table for White Males: Illinois, 1979-81; U.S. Decennial Life Tables for 1979-81; Volume II, State Life Tables; Number 14, Illinois; DHHS Publication No. (PHS) 86-1151-14; December 1985.
- (3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.
- (4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.
- (5) Gross wages are calculated as the number of hours multiplied by the minimum wage.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
- (7) Net wages are calculated as payroll taxes deducted from gross wages.
- (8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.
- (9) The sentencing date is December 17, 2008, Defendant James Marcello's expected sentencing date.
- (10) Years are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.
- (12) The effect of leap years has not been fully accounted for in this analysis.
- (13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity

Charlotte Dauber**Age**

Date of Birth	3/23/1945	
Date of Death	7/2/1980	35.30
Work Life Expectancy (1)	16.20	
Life Expectancy		
Years Left - Life Table - White Female (2)	44.66	79.96
Calculated End of Work Life	9/9/1996	51.50

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
7/2/1980	7/1/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/11/2008	27.47	\$16,402.51
7/2/1981	7/1/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.47	\$15,613.07
7/2/1982	7/1/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.47	\$14,869.59
7/2/1983	7/1/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.47	\$14,114.09
7/2/1984	7/1/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.47	\$15,479.19
7/2/1985	7/1/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	22.47	\$18,616.17
7/2/1986	7/1/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.47	\$17,729.68
7/2/1987	7/1/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.46	\$16,817.70
7/2/1988	7/1/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	19.46	\$16,016.85
7/2/1989	7/1/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	18.46	\$15,231.06
7/2/1990	7/1/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/11/2008	17.46	\$16,454.30
7/2/1991	7/1/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	16.46	\$17,524.17
7/2/1992	7/1/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	15.46	\$16,689.69
7/2/1993	7/1/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	14.46	\$15,894.94
7/2/1994	7/1/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	13.46	\$15,138.04
7/2/1995	7/1/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	12.46	\$14,415.25
7/2/1996	9/9/1996	384	\$4.25	\$1,630.14	\$124.71	\$1,505.43	5.00%	12/11/2008	12.27	\$2,738.82
				<u>\$108,930.14</u>		<u>\$100,877.84</u>				<u>\$259,745.12</u>

- (1) Table A-5. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Women, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.
- (2) Table 6. Life Table for White Females: Illinois, 1979-81; U.S. Decennial Life Tables for 1979-81; Volume II, State Life Tables; Number 14, Illinois; DHHS Publication No. (PHS) 86-1151-14; December 1985.
- (3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.
- (4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.
- (5) Gross wages are calculated as the number of hours multiplied by the minimum wage.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
- (7) Net wages are calculated as payroll taxes deducted from gross wages.
- (8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.
- (9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.
- (10) Years are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.
- (12) The effect of leap years has not been fully accounted for in this analysis.
- (13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity

Paul Haggerty**Age**

Date of Birth 7/31/1948

Date of Death 6/30/1976 27.94

Work Life Expectancy (1) 32.20

Life Expectancy

Years Left - Life Table - White Male (2) 43.52 71.46

Calculated End of Work Life 9/3/2008 60.14

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
6/30/1976	6/29/1977	2,000	\$2.10	\$4,200.00	\$245.70	\$3,954.30	5.00%	12/11/2008	31.48	\$18,367.04
6/30/1977	6/29/1978	2,000	\$2.30	\$4,600.00	\$278.30	\$4,321.70	5.00%	12/11/2008	30.48	\$19,117.66
6/30/1978	6/29/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	29.48	\$18,191.79
6/30/1979	6/29/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	28.47	\$17,323.20
6/30/1980	6/29/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/11/2008	27.47	\$16,406.89
6/30/1981	6/29/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.47	\$15,617.24
6/30/1982	6/29/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.47	\$14,873.57
6/30/1983	6/29/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.47	\$14,117.87
6/30/1984	6/29/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.47	\$15,483.33
6/30/1985	6/29/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	5.00%	12/11/2008	22.47	\$16,675.65
6/30/1986	6/29/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.47	\$17,734.42
6/30/1987	6/29/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.47	\$16,822.19
6/30/1988	6/29/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	19.47	\$16,021.14
6/30/1989	6/29/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	18.47	\$15,235.13
6/30/1990	6/29/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/11/2008	17.47	\$16,458.70
6/30/1991	6/29/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	16.47	\$17,528.86
6/30/1992	6/29/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	15.47	\$16,694.15
6/30/1993	6/29/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	14.47	\$15,899.19
6/30/1994	6/29/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	13.47	\$15,142.09
6/30/1995	6/29/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	12.46	\$14,419.11
6/30/1996	6/29/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	11.46	\$13,732.48
6/30/1997	6/29/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	5.00%	12/11/2008	10.46	\$14,617.21
6/30/1998	6/29/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	9.46	\$15,093.46
6/30/1999	6/29/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	8.46	\$14,372.80
6/30/2000	6/29/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	7.46	\$13,688.38
6/30/2001	6/29/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	6.46	\$13,036.55
6/30/2002	6/29/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	5.46	\$12,415.77
6/30/2003	6/29/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	4.46	\$11,822.96
6/30/2004	6/29/2005	2,000	\$5.50	\$11,000.00	\$841.50	\$10,158.50	5.00%	12/11/2008	3.46	\$12,025.20
6/30/2005	6/29/2006	2,000	\$6.50	\$13,000.00	\$994.50	\$12,005.50	5.00%	12/11/2008	2.46	\$13,534.86
6/30/2006	6/29/2007	2,000	\$6.50	\$13,000.00	\$994.50	\$12,005.50	5.00%	12/11/2008	1.46	\$12,890.34
6/30/2007	6/29/2008	2,000	\$6.50	\$13,000.00	\$994.50	\$12,005.50	5.00%	12/11/2008	0.45	\$12,274.87
6/30/2008	9/3/2008	362	\$7.50	\$2,712.33	\$207.49	\$2,504.84	5.00%	12/11/2008	0.27	\$2,538.54
				<u>\$257,112.33</u>		<u>\$238,009.64</u>				<u>\$490,172.64</u>

(1) Table A-9. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1970; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.

(2) Table 5. Life Table for White Males: Illinois, 1969-71; U.S. Decennial Life Tables for 1969-71; Illinois State Life Tables; Volume II, Number 14; DHEW Publication No. (HRA) 75-1151; June 1975.

(3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.

(4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.

(5) Gross wages are calculated as the number of hours multiplied by the minimum wage.

(6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.

(7) Net wages are calculated as payroll taxes deducted from gross wages.

(8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.

(9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.

(10) Years are calculated based on the difference between the end of a calculated period and the trial date.

(11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.

(12) The effect of leap years has not been fully accounted for in this analysis.

(13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity**John Mendell****Age**

Date of Birth 10/31/1946

Date of Death 1/16/1978 31.24

Work Life Expectancy (1) 27.40

Life Expectancy

Years Left - Life Table - White Male (2) 39.78 71.02

Calculated End of Work Life 6/4/2005 58.64

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
1/16/1978	1/15/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	29.93	\$18,597.49
1/16/1979	1/15/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	28.93	\$17,711.89
1/16/1980	1/15/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/11/2008	27.93	\$16,772.78
1/16/1981	1/15/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.93	\$15,965.52
1/16/1982	1/15/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.93	\$15,205.26
1/16/1983	1/15/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.93	\$14,434.64
1/16/1984	1/15/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.92	\$15,828.62
1/16/1985	1/15/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	5.00%	12/11/2008	22.92	\$17,047.53
1/16/1986	1/15/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.92	\$18,129.92
1/16/1987	1/15/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.92	\$17,199.64
1/16/1988	1/15/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	19.92	\$16,378.42
1/16/1989	1/15/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	18.92	\$15,574.89
1/16/1990	1/15/1991	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	17.92	\$14,833.22
1/16/1991	1/15/1992	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/11/2008	16.92	\$16,024.52
1/16/1992	1/15/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	15.92	\$17,066.44
1/16/1993	1/15/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	14.92	\$16,253.76
1/16/1994	1/15/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	13.92	\$15,479.77
1/16/1995	1/15/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	12.92	\$14,742.64
1/16/1996	1/15/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	11.92	\$14,038.73
1/16/1997	1/15/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	5.00%	12/11/2008	10.92	\$14,943.18
1/16/1998	1/15/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	9.92	\$15,430.06
1/16/1999	1/15/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	8.92	\$14,695.29
1/16/2000	1/15/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	7.91	\$13,993.64
1/16/2001	1/15/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	6.91	\$13,327.28
1/16/2002	1/15/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	5.91	\$12,692.65
1/16/2003	1/15/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	4.91	\$12,088.24
1/16/2004	1/15/2005	2,000	\$5.50	\$11,000.00	\$841.50	\$10,158.50	5.00%	12/11/2008	3.91	\$12,293.37
1/16/2005	6/4/2005	767	\$6.50	\$4,986.30	\$381.45	\$4,604.85	5.00%	12/11/2008	3.53	\$5,469.27
				<u>\$209,786.30</u>		<u>\$194,154.85</u>				<u>\$422,218.65</u>

(1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.

(2) Table 5. Life Table for White Males: Illinois, 1969-71; U.S. Decennial Life Tables for 1969-71; Illinois State Life Tables; Volume II, Number 14; DHEW Publication No. (HRA) 75-1151; June 1975.

(3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.

(4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.

(5) Gross wages are calculated as the number of hours multiplied by the minimum wage.

(6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.

(7) Net wages are calculated as payroll taxes deducted from gross wages.

(8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.

(9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.

(10) Years are calculated based on the difference between the end of a calculated period and the trial date.

(11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.

(12) The effect of leap years has not been fully accounted for in this analysis.

(13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity

Arthur Morawski**Age**

Date of Birth	11/17/1928	
Date of Death	7/23/1983	54.72
Work Life Expectancy (1)	7.80	
Life Expectancy		
Years Left - Life Table - White Male (2)	21.67	76.39
Calculated End of Work Life	5/9/1991	62.52

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
7/23/1983	7/22/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.41	\$14,074.53
7/23/1984	7/22/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.41	\$15,435.80
7/23/1985	7/22/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	22.41	\$18,563.98
7/23/1986	7/22/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.41	\$17,679.98
7/23/1987	7/22/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.41	\$16,770.55
7/23/1988	7/22/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	19.41	\$15,971.96
7/23/1989	7/22/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	18.41	\$15,188.36
7/23/1990	5/9/1991	1,595	\$3.80	\$6,059.18	\$463.53	\$5,595.65	5.00%	12/11/2008	17.61	\$13,211.63
				<u>\$49,459.18</u>		<u>\$45,823.01</u>				<u>\$126,896.79</u>

- (1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.
- (2) Table 5. Life Table for White Males: Illinois, 1979-81; U.S. Decennial Life Tables for 1979-81; Volume II, State Life Tables; Number 14, Illinois; DHHS Publication No. (PHS) 86-1151-14; December 1985.
- (3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.
- (4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.
- (5) Gross wages are calculated as the number of hours multiplied by the minimum wage.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
- (7) Net wages are calculated as payroll taxes deducted from gross wages.
- (8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.
- (9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.
- (10) Years are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.
- (12) The effect of leap years has not been fully accounted for in this analysis.
- (13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity**Vincent Moretti****Age**

Date of Birth	4/11/1925	
Date of Death	2/4/1978	52.86
Work Life Expectancy (1)	9.30	
Life Expectancy		
Years Left - Life Table - White Male (2)	21.38	74.24
Calculated End of Work Life	5/22/1987	62.16

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
2/4/1978	2/3/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	29.88	\$18,550.31
2/4/1979	2/3/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	28.88	\$17,666.96
2/4/1980	2/3/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/11/2008	27.87	\$16,730.24
2/4/1981	2/3/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.87	\$15,925.02
2/4/1982	2/3/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.87	\$15,166.69
2/4/1983	2/3/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.87	\$14,398.02
2/4/1984	2/3/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.87	\$15,788.47
2/4/1985	2/3/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	5.00%	12/11/2008	22.87	\$17,004.29
2/4/1986	2/3/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.87	\$18,083.93
2/4/1987	5/22/1987	592	\$3.35	\$1,982.47	\$141.75	\$1,840.72	5.00%	12/11/2008	21.58	\$5,274.17
				<u>\$47,582.47</u>		<u>\$44,350.76</u>				<u>\$154,588.11</u>

- (1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.
- (2) Table 5. Life Table for White Males: Illinois, 1969-71; U.S. Decennial Life Tables for 1969-71; Illinois State Life Tables; Volume II, Number 14; DHEW Publication No. (HRA) 75-1151; June 1975.
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- (4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.
- (5) Gross wages are calculated as the number of hours multiplied by the minimum wage.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
- (7) Net wages are calculated as payroll taxes deducted from gross wages.
- (8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.
- (9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.
- (10) Years are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.
- (12) The effect of leap years has not been fully accounted for in this analysis.
- (13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity**Richard Ortiz****Age**

Date of Birth	1/3/1938	
Date of Death	7/23/1983	45.58
Work Life Expectancy (1)	15.00	
Life Expectancy		
Years Left - Life Table - White Male (2)	29.22	74.80
Calculated End of Work Life	7/19/1998	60.58

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
7/23/1983	7/22/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.41	\$14,074.53
7/23/1984	7/22/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.41	\$15,435.80
7/23/1985	7/22/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	22.41	\$18,563.98
7/23/1986	7/22/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.41	\$17,679.98
7/23/1987	7/22/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.41	\$16,770.55
7/23/1988	7/22/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	19.41	\$15,971.96
7/23/1989	7/22/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	18.41	\$15,188.36
7/23/1990	7/22/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/11/2008	17.41	\$16,408.18
7/23/1991	7/22/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	16.40	\$17,475.05
7/23/1992	7/22/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	15.40	\$16,642.90
7/23/1993	7/22/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	14.40	\$15,850.38
7/23/1994	7/22/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	13.40	\$15,095.60
7/23/1995	7/22/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	12.40	\$14,374.84
7/23/1996	7/22/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	11.40	\$13,690.33
7/23/1997	7/19/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	5.00%	12/11/2008	10.41	\$14,578.18
				<u>\$111,500.00</u>		<u>\$103,117.71</u>				<u>\$237,800.63</u>

- (1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.
- (2) Table 5. Life Table for White Males: Illinois, 1979-81; U.S. Decennial Life Tables for 1979-81; Volume II, State Life Tables; Number 14, Illinois; DHHS Publication No. (PHS) 86-1151-14; December 1985.
- (3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.
- (4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.
- (5) Gross wages are calculated as the number of hours multiplied by the minimum wage.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
- (7) Net wages are calculated as payroll taxes deducted from gross wages.
- (8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.
- (9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.
- (10) Years are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.
- (12) The effect of leap years has not been fully accounted for in this analysis.
- (13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity**Donald Renno****Age**

Date of Birth	9/8/1946	
Date of Death	2/4/1978	31.43
Work Life Expectancy (1)	27.40	
Life Expectancy		
Years Left - Life Table - White Male (2)	39.78	71.21
Calculated End of Work Life	6/23/2005	58.83

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
2/4/1978	2/3/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	29.88	\$18,550.31
2/4/1979	2/3/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/11/2008	28.88	\$17,666.96
2/4/1980	2/3/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/11/2008	27.87	\$16,730.24
2/4/1981	2/3/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	26.87	\$15,925.02
2/4/1982	2/3/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/11/2008	25.87	\$15,166.69
2/4/1983	2/3/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/11/2008	24.87	\$14,398.02
2/4/1984	2/3/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/11/2008	23.87	\$15,788.47
2/4/1985	2/3/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	5.00%	12/11/2008	22.87	\$17,004.29
2/4/1986	2/3/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/11/2008	21.87	\$18,083.93
2/4/1987	2/3/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	20.87	\$17,156.01
2/4/1988	2/3/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/11/2008	19.87	\$16,336.88
2/4/1989	2/3/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	18.87	\$15,535.38
2/4/1990	2/3/1991	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/11/2008	17.87	\$14,795.60
2/4/1991	2/3/1992	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/11/2008	16.87	\$15,983.87
2/4/1992	2/3/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	15.87	\$17,023.15
2/4/1993	2/3/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	14.87	\$16,212.53
2/4/1994	2/3/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	13.87	\$15,440.50
2/4/1995	2/3/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	12.87	\$14,705.24
2/4/1996	2/3/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/11/2008	11.86	\$14,003.12
2/4/1997	2/3/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	5.00%	12/11/2008	10.86	\$14,905.28
2/4/1998	2/3/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	9.86	\$15,390.92
2/4/1999	2/3/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	8.86	\$14,658.02
2/4/2000	2/3/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	7.86	\$13,958.15
2/4/2001	2/3/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	6.86	\$13,293.47
2/4/2002	2/3/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	5.86	\$12,660.45
2/4/2003	2/3/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/11/2008	4.86	\$12,057.57
2/4/2004	2/3/2005	2,000	\$5.50	\$11,000.00	\$841.50	\$10,158.50	5.00%	12/11/2008	3.86	\$12,262.19
2/4/2005	6/23/2005	767	\$6.50	\$4,986.30	\$381.45	\$4,604.85	5.00%	12/11/2008	3.47	\$5,455.40
				<u>\$209,786.30</u>		<u>\$194,154.85</u>				<u>\$421,147.67</u>

(1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1977; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.

(2) Table 5. Life Table for White Males: Illinois, 1969-71; U.S. Decennial Life Tables for 1969-71; Illinois State Life Tables; Volume II, Number 14; DHEW Publication No. (HRA) 75-1151; June 1975.

(3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.

(4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.

(5) Gross wages are calculated as the number of hours multiplied by the minimum wage.

(6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.

(7) Net wages are calculated as payroll taxes deducted from gross wages.

(8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.

(9) The sentencing date is December 11, 2008, Defendant Frank Calabrese Sr.'s expected sentencing date.

(10) Years are calculated based on the difference between the end of a calculated period and the trial date.

(11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.

(12) The effect of leap years has not been fully accounted for in this analysis.

(13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity

Daniel Seifert**Age**

Date of Birth 4/28/1945

Date of Death 9/27/1974 29.44

Work Life Expectancy (1) 30.60

Life Expectancy

Years Left - Life Table - White Male (2) 41.65 71.09

Calculated End of Work Life 4/26/2005 60.04

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
9/27/1974	9/26/1975	2,000	\$1.75	\$3,500.00	\$204.75	\$3,295.25	5.00%	12/15/2008	33.25	\$16,686.30
9/27/1975	9/26/1976	2,000	\$1.90	\$3,800.00	\$222.30	\$3,577.70	5.00%	12/15/2008	32.24	\$17,261.55
9/27/1976	9/26/1977	2,000	\$2.20	\$4,400.00	\$257.40	\$4,142.60	5.00%	12/15/2008	31.24	\$19,024.27
9/27/1977	9/26/1978	2,000	\$2.30	\$4,600.00	\$278.30	\$4,321.70	5.00%	12/15/2008	30.24	\$18,901.68
9/27/1978	9/26/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/15/2008	29.24	\$17,986.27
9/27/1979	9/26/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	5.00%	12/15/2008	28.24	\$17,127.49
9/27/1980	9/26/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	5.00%	12/15/2008	27.24	\$16,221.53
9/27/1981	9/26/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/15/2008	26.24	\$15,440.80
9/27/1982	9/26/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	5.00%	12/15/2008	25.24	\$14,705.53
9/27/1983	9/26/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	5.00%	12/15/2008	24.24	\$13,958.37
9/27/1984	9/26/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	5.00%	12/15/2008	23.24	\$15,308.40
9/27/1985	9/26/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/15/2008	22.24	\$18,410.77
9/27/1986	9/26/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/15/2008	21.24	\$17,534.06
9/27/1987	9/26/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/15/2008	20.24	\$16,632.14
9/27/1988	9/26/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/15/2008	19.24	\$15,840.13
9/27/1989	9/26/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/15/2008	18.24	\$15,063.01
9/27/1990	9/26/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/15/2008	17.24	\$16,272.76
9/27/1991	9/26/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/15/2008	16.23	\$17,330.82
9/27/1992	9/26/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/15/2008	15.23	\$16,505.54
9/27/1993	9/26/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/15/2008	14.23	\$15,719.56
9/27/1994	9/26/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/15/2008	13.23	\$14,971.01
9/27/1995	9/26/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/15/2008	12.23	\$14,256.20
9/27/1996	9/26/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/15/2008	11.23	\$13,577.34
9/27/1997	9/26/1998	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/15/2008	10.23	\$15,669.08
9/27/1998	9/26/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/15/2008	9.23	\$14,922.94
9/27/1999	9/26/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/15/2008	8.23	\$14,210.42
9/27/2000	9/26/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/15/2008	7.23	\$13,533.73
9/27/2001	9/26/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/15/2008	6.23	\$12,889.27
9/27/2002	9/26/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/15/2008	5.23	\$12,275.49
9/27/2003	9/26/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/15/2008	4.22	\$11,689.38
9/27/2004	4/26/2005	1,162	\$5.50	\$6,389.04	\$488.76	\$5,900.28	5.00%	12/15/2008	3.64	\$7,048.28
				<u>\$219,789.04</u>		<u>\$203,680.08</u>				<u>\$476,964.12</u>

(1) Table A-1. Expectation of Life and of Economically Active and Inactive Years Remaining at Each Age by Current Labor Force Status: Men, 1970; New Worklife Estimates; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2157; November 1982.

(2) Table 5. Life Table for White Males: Illinois, 1969-71; U.S. Decennial Life Tables for 1969-71; Illinois State Life Tables; Volume II, Number 14; DHEW Publication No. (HRA) 75-1151; June 1975.

(3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.

(4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.

(5) Gross wages are calculated as the number of hours multiplied by the minimum wage.

(6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.

(7) Net wages are calculated as payroll taxes deducted from gross wages.

(8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.

(9) The sentencing date is December 15, 2008, Defendant Joseph Lombardo's expected sentencing date.

(10) Years are calculated based on the difference between the end of a calculated period and the trial date.

(11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.

(12) The effect of leap years has not been fully accounted for in this analysis.

(13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity**Michael Spilotro****Age**

Date of Birth	9/12/1944	
Date of Death	6/14/1986	41.78
Work Life Expectancy (1)	18.70	
Life Expectancy		
Years Left - Life Table - White Male (2)	32.82	74.60
Calculated End of Work Life	2/19/2005	60.48

Annual Minimum Wage Earnings

<u>Annual Start</u>	<u>Annual End</u>	<u>Hours (3)</u>	<u>Minimum Wage (4)</u>	<u>Gross Wages (5)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
6/14/1986	6/13/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	5.00%	12/17/2008	21.53	\$17,786.65
6/14/1987	6/13/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/17/2008	20.53	\$16,871.74
6/14/1988	6/13/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	5.00%	12/17/2008	19.53	\$16,068.32
6/14/1989	6/13/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	5.00%	12/17/2008	18.53	\$15,280.00
6/14/1990	6/13/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	5.00%	12/17/2008	17.53	\$16,507.18
6/14/1991	6/13/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/17/2008	16.53	\$17,580.48
6/14/1992	6/13/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/17/2008	15.53	\$16,743.32
6/14/1993	6/13/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/17/2008	14.53	\$15,946.01
6/14/1994	6/13/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/17/2008	13.53	\$15,186.68
6/14/1995	6/13/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/17/2008	12.52	\$14,461.57
6/14/1996	6/13/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	5.00%	12/17/2008	11.52	\$13,772.93
6/14/1997	6/13/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	5.00%	12/17/2008	10.52	\$14,660.26
6/14/1998	6/13/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/17/2008	9.52	\$15,137.91
6/14/1999	6/13/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/17/2008	8.52	\$14,415.13
6/14/2000	6/13/2001	2,000	\$5.15	\$10,306.00	\$788.41	\$9,517.59	5.00%	12/17/2008	7.52	\$13,736.69
6/14/2001	6/13/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/17/2008	6.52	\$13,074.95
6/14/2002	6/13/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/17/2008	5.52	\$12,452.33
6/14/2003	6/13/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	5.00%	12/17/2008	4.52	\$11,857.78
6/14/2004	2/19/2005	1,375	\$5.50	\$7,564.38	\$578.68	\$6,985.71	5.00%	12/17/2008	3.83	\$8,421.09
				<u>\$164,270.38</u>		<u>\$151,755.96</u>				<u>\$279,961.01</u>

- (1) Table A-2. Life and Worklife Expectancies for Men by Race, 1979-80; Worklife Estimates : Effects of Race and Education; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2254; February 1986.
- (2) Table 5. Life Table for White Males: Illinois, 1979-81; U.S. Decennial Life Tables for 1979-81; Volume II, State Life Tables; Number 14, Illinois; DHHS Publication No. (PHS) 86-1151-14; December 1985.
- (3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a calculation for hours as a percentage of 2,000 hours based on the work life expectancy value for partial year.
- (4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.
- (5) Gross wages are calculated as the number of hours multiplied by the minimum wage.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
- (7) Net wages are calculated as payroll taxes deducted from gross wages.
- (8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.
- (9) The sentencing date is December 17, 2008, Defendant James Marcello's expected sentencing date.
- (10) Years are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.
- (12) The effect of leap years has not been fully accounted for in this analysis.
- (13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity**Emil Vaci****Age**

Date of Birth	8/13/1912	
Date of Death	6/6/1986	73.87
Work Life Expectancy (1)	0.70	
Life Expectancy		
Years Left - Life Table - White Male (2)	9.54	83.41
Calculated End of Work Life	2/16/1987	74.57

Annual Minimum Wage Earnings

<u>Annual</u> <u>Start</u>	<u>Annual</u> <u>End</u>	<u>Hours</u> (3)	<u>Minimum</u> <u>Wage</u> (4)	<u>Gross</u> <u>Wages</u> (5)	<u>Payroll</u> <u>Taxes</u> (6)	<u>Net</u> <u>Wages</u> (7)	<u>Interest</u> <u>Rate</u> (8)	<u>Sentencing</u> <u>Date</u> (9)	<u>Years to</u> <u>Trial</u> (10)	<u>Lost</u> <u>Earnings Capacity</u> <u>With Interest</u> (11)
6/6/1986	2/16/1987	1,403	\$3.35	\$4,699.18	\$335.99	\$4,363.19	5.00%	12/10/2008	21.83	\$12,659.81
				<u>\$4,699.18</u>		<u>\$4,363.19</u>				<u>\$12,659.81</u>

(1) Table A-2. Life and Worklife Expectancies for Men by Race, 1979-80; Worklife Estimates : Effects of Race and Education; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2254; February 1986.

(2) Table 5. Life Table for White Males: Illinois, 1979-81; U.S. Decennial Life Tables for 1979-81; Volume II, State Life Tables; Number 14, Illinois; DHHS Publication No. (PHS) 86-1151-14; December 1985.

(3) Hours are calculated based on 40 hours per week for 50 weeks per year for whole year periods. Less than whole year periods used a
delight

(4) Minimum wage is based on the prevailing minimum wage in the state of Illinois at the beginning of the calculated period.

(5) Gross wages are calculated as the number of hours multiplied by the minimum wage.

(6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.

(7) Net wages are calculated as payroll taxes deducted from gross wages.

(8) The prejudgment interest rate is 5.00%, i.e. the Federal Prime Rate at September 23, 2008.

(9) The sentencing date is December 10, 2008, Defendant Paul Schiro's expected sentencing date.

(10) Years are calculated based on the difference between the end of a calculated period and the trial date.

(11) Lost earnings capacity includes prejudgment interest at the Federal Prime Rate from the last date of a calculated period.

(12) The effect of leap years has not been fully accounted for in this analysis.

(13) This spreadsheet may contain rounding differences.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

G. PROFESSIONAL PROFILE

CERTIFICATIONS

Certified in Financial Forensics, 2008
Certified in Distressed Business Valuation, 2006
Certified Insolvency and Restructuring Advisor, 2002
Certified Fraud Examiner, 1994
Certified Public Accountant, 1988
Chartered Accountant, 1980

EDUCATION

Certificate in Construction Management, DePaul University, 2007
Certificate in Bankruptcy Mediation, DePaul University, 2000
Continuing Education, including AICPA, ICPAS, ACFE, AIRA, 1986 to present
Bachelor of Accounting and Auditing, Witwatersrand University, South Africa, 1979
Bachelor of Commerce, Witwatersrand University, South Africa, 1976

PROFESSIONAL AND BUSINESS HISTORY

Gould & Pakter Associates, LLC
Managing Member, 2004 to present
Russell Novak & Company, LLP
Partner, 2000 to 2004
Principal, 1998 to 1999
Rome Associates LLP
Principal, 1996 to 1998
Altschuler, Melvoin and Glasser
Manager to Senior Manager, Litigation Services, 1991 to 1996
Supervisor to Manager, Review and Technical Guidance, 1986 to 1991
Sussman & Goddard
Manager, Accounting and Auditing, 1985 to 1986
Manager, Technical and Training Manager, 1985 to 1986
Macsteel Group of Companies
Group Treasurer - Corporate Secretary, 1982 to 1985
SADF Directorate of Internal Auditing
Accounting, Auditing, Financial Analysis and Fraud Detection, 1980 to 1982
Schwartz Fine & Company/Arthur Andersen Worldwide
Accounting, Auditing and Financial Analysis, 1977 to 1980

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants, Member, Forensic and Valuation Services Section
Illinois CPA Society, Chair, 2006-08 Fraud Conferences; Past President, North Shore Chapter
American College of Forensic Examiners, Member
Association of Certified Fraud Examiners, Past President, Chicago Chapter
Association of Insolvency and Restructuring Advisors, Member
Chicago International Dispute Resolution Association, Treasurer, Working Group
Turnaround Management Association, Member

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

RANGE OF EXPERIENCE

Mr. Pakter focuses his professional practice on financial analysis, forensic accounting and internal investigations. He has experience in determining earn-outs, lost profits, business interruption losses, financial and economic damages and reconstruction of falsified or incomplete financial information.

Mr. Pakter provides services to trial lawyers, their clients, business owners and managers and state and local government. He has experience in financial analysis of disputed financial information and transactions in commercial litigation, conducting internal investigations and investigating fraudulent financial transactions.

Mr. Pakter has thirty years experience in performing financial analysis, forensic accounting, fraud audits and investigative services in diverse engagements and industries. He has submitted Expert Reports in several jurisdictions, testified in State, Federal and Bankruptcy Courts and made presentations in public hearings and alternative dispute resolution forums.

Mr. Pakter has been recognized as an expert in financial analysis. For illustrative purposes only, Mr. Pakter's expertise in financial analysis is described in the following areas, industries and representative engagements:

Lost Profits and Damage Determination

Financial analysis of damages, including calculating actual and compensatory damages

Forensic Accounting

Financial analysis of transactions and reconstruction of accounting records

Fraud and Financial Investigations

Internal corporate investigations, employee misconduct and financial analysis of fraud

Commercial Litigation

Discovery assistance, financial analysis, litigation support and expert testimony

Bankruptcy Core Proceedings

Financial analysis for plan feasibility, solvency determination and preference analysis

Agreed Upon Procedures

Special purpose financial analysis using agreed upon procedures methodology

Financial and Accounting Analysis

Financial analysis of accounting and business processes, performance and internal controls

Distribution and Transportation

Financial analysis of costs, charge backs and cost accounting methods

Wholesale, Retail and Franchise

Financial analysis of reasonableness of management's forecasts, projections and assumptions

Real Estate and Construction

Financial analysis of costs of construction and rehabilitation and landlord/tenant disputes

State and Local Government

Vendor audits and financial analysis of program revenues and costs

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

LOST PROFITS AND DAMAGE DETERMINATION

Mr. Pakter provides trial lawyers and their clients with consulting services and expert testimony to determine damages and lost revenues, profits or earnings. He focuses on financial analysis before and after breaches of contracts and loss events.

- Computed damages claimed by printing company due to alleged malfunction of company's sole printing press. Investigated the impact on profits from economic, industry, customer and factors other than the alleged malfunction and evaluated damages determined by opposing expert.
- Determined present value of lost income from customer contracts allegedly lost due to a corporation's misconduct providing residential and commercial solid waste collection, hauling, disposal and recycling.
- Evaluated damages suffered by manufacturer as a result of a distributor's breach of an exclusive private-label food production contract. Identified flaws in opposing expert's methodology and calculations creating specific significant and quantifiable overstatements of damages.
- Computed damages suffered by a company as a result of the actions of a key supplier. Evaluated the reasonableness of management's estimates of lost revenues and studied the incremental costs that the company would have incurred in the "but for" world. Special emphasis was given to studying long-run and short-run cost behaviors for fixed and variable costs with multiple cost drivers.
- Calculated property damages in local plant producing raw materials and business interruption losses in a foreign plant producing finished goods alleged as a result of an acid spill. Reconciled damages with financial analysis of insurance company claim report and witness depositions.
- Determined that a Senior VP's compensation improved after his termination and that opposing expert's report improperly concluded to the contrary because of unsupported and/or speculative assumptions in their damage model. Testified at arbitration that even if wrongfully terminated and defamed, the employee suffered no financial damages because of the employer's conduct.
- Prepared and validated property damage and business interruption claims arising from the roof collapsing on a health care facility and enabled corporation counsel to rebut fraud allegations. Presented financial analysis at mediation with retired judge.
- Calculated lost profits suffered by an online professional service company as a result of breach of consultant outsourcing contracts. Reconstructed accounting periods with incomplete or misstated financial information.
- Estimated lost revenues a service provider would sustain to comply with Americans with Disabilities Act. Performed financial analysis based on surveys of marketplace to determine the financial impact on the service provider.
- Prepared Court ordered accounting of profits from trading activities of a team of brokers before and after leaving a clearing firm. Reconstructed missing transactions and estimated unallocated overhead.
- Determined damages in international breach of contract arbitration regarding Fortune 500 Company's determination of damages sustained by its supplier. Calculated lost profits and analyzed opposing expert's damage calculation and testimony.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

FORENSIC ACCOUNTING

Mr. Pakter provides trial lawyers and their clients with forensic accounting services and testimony to enable financial analysis and court-ordered accountings in commercial litigation. He focuses on complex multiple-entity business disputes and evaluating the effects of financial transactions.

- Determined nature and extent of manufacturer's post-closing purchase-price adjustments after acquisition by a public company. The adjustments related to plant and equipment depreciation under GAAP versus accelerated tax-basis accounting.
- Investigated, on behalf of SEC Division of Enforcement, the propriety of the accounting and financial reporting of related-party transactions between hotel operating subsidiaries and parent. Issues included proper accounting for acquisitions generating significant revenues at year-end date.
- Engaged by counsel for family-held businesses to perform a financial analysis of related corporate defendants over six years to render expert opinion whether financial and business considerations dictated that personal defendants should be liable for the corporations' debts by plaintiffs' attempt to "pierce the corporate veil."
- Reconstructed all annual financial statements and financial accounting books and records of rental property, including all cash received from and/or disbursed to partners, and prepared report as to the net amount due from one partner in the real estate venture to the other.
- Assisted counsel in their representation of investors in failed limited partnerships with significant damage claims, analyzed material financial transactions, developed financial analysis and investigated accounting malpractice.
- Investigated significant and/or unusual changes in the methods and patterns of cash disbursements in months prior to and weeks following the sudden and as yet unresolved disappearance of the company's sole owner-manager/physician.
- Traced and segregated cash flows, profits and resulting net assets between legal and illegal activities to enable the Court to determine the extent of illegal activities. Engaged on behalf of Defendant seeking to reduce sentence under Federal Sentencing Guidelines.
- Performed accounting procedures to analyze and support an expert opinion in marital dissolution proceedings regarding the marital or non-marital character of assets. Traced currently owned assets back to assets acquired before marriage or acquired during the marriage by gift, inheritance or descent.
- Managed, for counsel for cellular communications company, voluminous financial and non-financial data regarding cellular sites and the pattern and rate at which sites were established. Designed and implemented data management systems to cost-effectively organize, manage, analyze and present complex data to the Court.
- Demonstrated that a company's business started to decline before a specific transaction and that its business continued to decline while related companies prospered. Issues included a pattern of transactions transferring assets and revenues to related companies, the liquidity of assets and the value of the use of related company assets.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

FRAUD AND FINANCIAL INVESTIGATIONS

Mr. Pakter conducts internal investigations to investigate and report on employee/officer misconduct and fraudulent financial transactions and activities. He focuses on financial analysis, examining documents, interviewing personnel, gathering evidence and performing risk-based procedures to determine specific findings as to the nature, timing and extent of fraud perpetrated.

- Conducted a financial investigation of accounting for certain receivables, loans and advances, suspense accounts and related transactions. Interviewed directors, officers and senior personnel, including the whistle-blower, and examined more than 1,000 accounting entries contained in accounting schedules, general ledger accounts, account analyses and a handwritten "second set of books." Performed several financial analyses, forensic accounting and investigation analyses, including tracings, reconciliations and examinations and gathered, reviewed and controlled more than 3,000 documents for trial. Concluded that the former CFO had created, directed and controlled a financial reporting system that systematically and fraudulently manipulated and concealed the true financial condition from the Board of Directors, shareholders, auditors, lenders and revenue authorities for more than ten years.
- Conducted an internal corporate investigation for new management to determine the nature, timing and extent of fraud perpetrated by the former general manager and controller. Conducted forensic procedures to detect fraud and quantify the extent of fraudulent financial reporting and misconduct.
- Reported to a public company's Audit Committee on the sufficiency of the nature, timing and extent of the investigative and/or internal audit procedures performed regarding certain allegedly improper transactions authorized by the Senior Vice President for Marketing. Assisted management to reestablish internal controls over the safeguarding of corporate assets against unauthorized use or disposition and achieve proper financial reporting.
- Engaged by legal counsel to investigate and report on the nature, timing and extent of multiple fraud schemes. Described how, in order to increase customer and revenue base, the Defendant created, directed, controlled and engaged in multiple schemes that caused the Plaintiff to pay rebates to certain persons that it otherwise would not, and should not, have paid.
- Conducted an investigation into the falsified expense reports of a foreign national senior director of a large steel company. Uncovered and proved that the director had submitted expenses for reimbursement for travel to cities that he had not been in on dates presented. Uncovered the pattern of alleged fraud and the officer's motives through an analysis of telephone bills submitted for reimbursement.
- Investigated thefts of unclaimed cash wages and other elements of payroll fraud. Designed and implemented internal accounting controls to prevent the reoccurrence of such fraud. Presented findings during an investigation by a governmental accounting oversight review board.
- Employed by a Chapter 7 Trustee to investigate allegedly unsubstantiated and/or fraudulent financial reporting by a consolidated health care provider. Provided the Trustee and legal counsel with forensic accounting and litigation accounting support, including reconstruction of incomplete and/or falsified financial records.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

COMMERCIAL LITIGATION

Mr. Pakter provides trial lawyers and their clients with financial analysis in all phases of the commercial litigation process to assist with discovery and preparation for deposition and trial. He focuses on financial analysis, evaluating material financial transactions and the conduct of directors, offices, employees and professional advisors.

- Performed a financial analysis regarding the nature, form and substance of a merger and other transactions. Rendered opinions as to the form and substance of the merger and that the transaction resulted in a wrongful dividend. The dispute centered on the entity's assets, conditions precedent in the merger agreement and funds no longer available in the entity's treasury after the merger.
- Supported SEC Division of Enforcement in administrative proceedings under SEC Rules of Practice to determine violations of Federal securities laws. Investigated and analyzed conduct of directors, officers and auditors regarding improper revenue recognition of material "bill and hold" transactions.
- Assisted special counsel, of a large diversified public company, to evaluate the merits of actual and potential claims against prior auditors, directors and officers under the Private Securities Litigation Reform Act of 1995, the Investment Company Act of 1940, PCAOB Standards, GAAP and GAAS. Performed detailed analyses of specific financial transactions, opinions rendered and the circumstances surrounding the resignation of the company's auditors.
- Evaluated company documents, SEC reports, accountant's work product and analysts' files in a Section 10(b) 5 securities litigation. Provided counsel with financial analysis and discovery concerning the directors' and officers' knowledge of material misrepresentations to the market during the class period.
- Assisted a national accountants' malpractice insurance carrier, and its counsel and claims specialists, to assess the merits of claims brought against accountants. Evaluated and reported on the work product of over 50 public accounting firms and assisted the insurance carrier to reduce professional liability risks through educational programming.
- Investigated and analyzed a Debtor's pending claims and adversary proceedings against shareholders, lenders and professional advisors to the Debtor concerning a LBO transaction involving fraudulent conveyance issues. Analyzed the impact of the LBO transaction on the Debtor's financial condition after restructuring.
- Analyzed one company's domination and control of another, the disregard of corporate formalities and the financial effects of assets distributions. Issues included cash management systems, intercompany financial reporting, "division stripping" and the impact of the treatment of existential liabilities.
- Determined and testified that the auditor exercised the requisite skill and ordinary care, that it properly complied with GAAS in planning and conducting its audits and that its audit reports were proper. Ascertained and testified that the company's financial statements were not misstated and that its disclosures were adequate and proper.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

BANKRUPTCY CORE PROCEEDINGS

Mr. Pakter provides trustees and trial lawyers and the debtors or creditors they represent with bankruptcy and reorganization services, primarily in core proceedings. He focuses on performing analysis of material transactions, fraudulent conveyances, solvency and preference analyses, cash flow projections and the forensic reconstruction of accounting books and records.

- Analyzed the Debtors' financial condition after assuming certain liabilities, that the Debtors did not receive quantifiable benefits from assuming liabilities and that the Debtors issued checks to each other that did not result in issuing checks to third parties.
- Provided consulting services in an LBO failure involving fraudulent conveyance issues, determination of solvency and review of business combinations. Performed an analysis of the material transactions that combined business entities and the work of all professional advisors.
- Demonstrated that the Debtor's Cash Flow Projections were a well-prepared forecast of future operations, based on reasonable assumptions that took into consideration the changes expected as a result of the Plan Confirmation that would enable the Debtor to fund the Plan's cash flow requirements.
- Assisted counsel in the U.S. Bankruptcy Court with the presentation of objections of creditors. Developed support for the Debtor's request for the Court's denial of post petition financing and reconstructed previously incomplete financial records.
- Provided litigation services in an action filed in U.S. Bankruptcy Court on behalf of unsecured creditors seeking recovery of pre-petition fraudulent conveyances. Performed a financial analysis of the form of business combination transactions to ascertain the economic substance thereof.
- Reviewed Debtor's Amended Disclosure Statement and Plan of Recognition, compared projections to pre- and post-petition actual results and evaluated the key assumptions included in the Debtor's projections of sales revenues and royalty income.
- Completed solvency, preference and liquidation analyses to support counsel's actions against lenders, management and professional advisors resulting from a diversified corporation's default on its bank loans.
- Challenged a merger transaction as a fraudulent conveyance and developed analytical evidence that the entity received reasonably equivalent value in exchange for payments made in connection with the merger transaction.
- Performed a preference analysis relating to vendors and insiders of a privately held business. Proved the foundation for preference actions and secured original checks, invoices and wire transfers as evidence. Completed debtors' amended income tax returns for the Plan Trustee.
- Assisted the owner of a manufacturing company and legal counsel with post-bankruptcy reorganization and restoration of operations. Issues included transfer and resumption of business operations, preserving government contracts, ensuring ongoing economic viability of new company, restructuring real estate entities and other administrative aspects of accounting records and income tax compliance.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

AGREED UPON PROCEDURES

Mr. Pakter provides investors, lenders, owners and managers of business with special purpose financial analysis, accounting, auditing and due diligence procedures. He focuses on completing independent "agreed upon procedure" engagements required by business, state and local entities and/or the directors, officers, insurers, managers or legal counsel that represents them.

- Investigated, on behalf of U.S. governmental insurer, claims filed by an energy company for losses incurred by foreign gas pipeline operators. Verified investor's interests, unraveled complex corporate structures and analyzed extent to which investment was impaired by foreign government's currency devaluation and expropriation.
- Performed agreed upon procedures, on behalf of Special Counsel to the Board of Commissioners of a large, developing Illinois county, to assist the elected officials to analyze the financial condition of the provider of a Guaranty relative to the current and future financial performance obligations of the provider's corporations developing and operating a waste disposal facility located in the county.
- Investigated a landlord/tenant dispute as to the amount of rent and common area maintenance costs charged to the tenant and other issues alleged in the Complaint. Traced all available invoices, summaries of costs, general ledgers, trial balances and check registers. Computed the annual allocations of common area maintenance costs by reference to the original lease, subsequent lease amendments, a reclamation agreement and correspondence between the parties.
- Performed financial analysis and specific agreed upon procedures for a large, privately held holding-entity that operated a manufacturing division and managed a corporate office. Determined and attested to the sufficiency of assets to meet liabilities, including additional worker's compensation judgment liability and issued an independent report detailing work performed and findings reached.
- Determined the completeness of revenues due by a manufacturer and distributor of electronic equipment under a royalty and licensing agreement. Investigated and reconstructed the manner in which the royalty revenues were calculated.
- Performed specific procedures on behalf of industrial property company in support of substantive lease restructuring discussions. The company had built and leased a state-of-the-art corporate headquarters and national distribution warehouse. The tenant entered into a series of ill-fated acquisitions culminating in financial difficulties likely to result in a potential bankruptcy filing. The analyses of the tenant's financial condition were an integral part of the property owner's strategic responses.
- Performed special-purpose vendor compliance examinations on behalf of a city's department of operations and audited vendors' charges to ensure billings were in accordance with tariffs and contractual conditions. Determined vendor overcharges and contractual violations and assisted in recovering significant refunds due to the city.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

FINANCIAL AND ACCOUNTING ANALYSIS

Mr. Pakter provides owners and managers of businesses, their legal counsel and insurers, with financial and accounting analysis to address specific business needs. He focuses on analyses of contractual terms, establishing benchmarks, examining program revenues and expenses and measuring business performance.

- Engaged by public and private market insurers to provide financial analysis of a large public company's investment in a foreign enterprise through interviews of management and analyses of international accounting principles, financial data and supporting documentation. Compare investment in the foreign enterprise using "net investment value," "book value" and other "basis of compensation" under the insurers' Expropriation and Forced Abandonment Insurance Coverage of Foreign Projects.
- Evaluated the reasonableness of management's assumptions included in an architect's forecasted and projected financial statements. Issues included analysis of direct and indirect costs, operating expenses and profits in contemplation of significant increases in interest rates.
- Analyzed multi-year, multi-million dollar construction program to modernize a city's physical school facilities. Investigated and performed financial analysis of capital improvement program on behalf of inspector general. Developed benchmarks for fixed cost bids and change orders by school, contractor and project type and selected contracts with significant variances for additional review and checking.
- Developed a comparative financial analysis of a privately held company's current and prior five years' financial performance, including trends in key financial ratios, comparisons to peer company benchmarks and "normalizing" adjustments.
- Developed and implemented, in close cooperation with owners and senior management, monthly executive committee meetings to address the primary business needs of a specialty distributor. Developed action plans and implemented corrective action and business solutions, including advising on corporate restructuring and restoring several divisions to profitability.
- Performed financial analysis of all program revenues and expenditures for a large city services department. Established internal control systems and financial reporting systems to provide program managers with early warning of significant over/under utilization of program revenues. Attested to examinations of program revenues and costs, including financial compliance with federal programs.
- Developed a business plan for a specialized distributor. Developed threshold rates of returns for individual business segments and identified target companies for merger or acquisition. Assisted directors and officers structure the acquisitions of target companies.
- Reviewed functions, duties and responsibilities of president and senior management of a multi-division food processing company. Analyzed nature of acquisitions and divestitures. Identified and implemented organizational changes, established working committees of middle management and implemented recommendations of organizational psychologists.
- Prepared an internal control study to document current procedures and internal controls relating to specific activities and locations to determine if any control objectives were not being adequately met to reduce internal control risk to acceptable levels.

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF

DISTRIBUTION AND TRANSPORTATION

Mr. Pakter provides manufacturing and distribution companies with financial analysis regarding costs of transportation, damages and related issues. He focus on issues related to disclosures, adequacy of documentation, cost charge-backs, costing systems, special purpose examinations and purpose of business expenditures.

- Assisted counsel for truck drivers' association to determine excessive charge-backs and other damages, suffered by a class of independent owner-operators as a result of actions by a regulated motor carrier. Damage analysis necessitated reconstructing an accounting of all fuel purchases and sales and other charge-backs during the class period.
- Performed, on behalf of Inspector General, an in-depth investigation, evaluation and management study of a school transportation program. Evaluated program manager's performance and vendors' contract compliance. Performed unannounced inspections of school buses for driver and bus safety compliance. Provided numerous efficiency initiatives and management recommendations.
- Determined damages sustained by an Illinois distributor as a result of the alleged breach of contract and violation of the Illinois Consumer Fraud and Deceptive Business Practices Act by national developer and marketer of educational materials.
- Conducted an investigation of the activities of the chief financial officer of a distribution company through interviews of the target, senior management and employees. Supervised forensic examinations of computers using predetermined search criteria. Integrated reviews of company documentation with online public records database searches. Determined the entity's losses by type of fraud scheme and presented the fraudulent activities to senior management and legal counsel.
- Engaged by insurance company to investigate contractor's claim for increased transportation and material handling costs of performance of environmental remediation during conversion of a military base to residential redevelopment. Prepared analysis of construction claims and liens.
- Investigated diversion of assets by principal stockholders and senior management from a refrigerated truckload carrier using related party leases and other financial schemes. Evaluated the audits performed by a national CPA firm prior to discovery of the wrongdoing and the investigative work performed by the same CPA firm after the fraud was uncovered.
- Evaluated contracts to outsource operations to outside vendors, reviewed bid results and assessed the performance of vendors under contracts, including inspections to determine vendors' compliance with contract elements. Determined damages and identified operational efficiencies.
- Engaged by legal counsel to investigate and evaluate vendors' claims for amounts owed and increased costs of performance incurred in construction of a rail transit project. Reviewed architects' and engineers' reports, contracts, change orders, correspondence, financial and accounting records, deposition transcripts and court filings relating to the project.
- Enabled large coffee distributor to reduce several of its costs of doing business using an expense reduction approach that integrated non-payroll overhead audits, payroll reviews, information technology teams, reengineering of operational procedures and establishing and monitoring budgets.

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WHOLESALE, RETAIL AND FRANCHISE

Mr. Pakter provides wholesalers, retailers, franchisors, franchisees, and their legal counsel with financial analysis regarding expected revenues and costs of revenues. He focuses on earn-outs and evaluating the reasonableness of management's forecasts, projections and assumptions.

- Determined accuracy and validity of earn-out calculations of multiple wholesale business units pursuant to a Sale and Purchase Agreement, taking into account inconsistencies between GAAP and the Sellers' prior practices. Investigated allegations that after-acquired businesses were comingled, revenues were diverted, expenses were shifted and underlying supporting documentation was destroyed.
- Calculated damages claimed by a "B2C" e-commerce retailer as a result of the alleged wrongful acts of a computer software provider. The damages model integrated functional elements to have been included in multiple high-volume websites and determined the "but-for" lost profits from lost sales, higher cost of sales and additional fixed costs over several years and products.
- Reviewed transactions acquiring and managing skilled nursing facilities and related franchised businesses and calculated management fees, "earn-out" calculations and profits earned on charges exceeding the fair market value of goods and services.
- Reconstructed and determined the actual losses sustained by several car wash purchasers/licenses due to the alleged fraudulent misrepresentations made by the seller/licensor regarding the financial performance, licensee involvement and maintenance required to own and operate the car washes.
- Rebutted expert report on present value of lost profits associated with alleged failure to renew franchise agreements, proving the damages claim was unsubstantiated and unsupported, the claim was speculative and that there were no damages.
- Identified, on behalf of counsel for minority shareholders, selected classes of transactions for in-depth investigation to ensure properly accounted for in a manufacturing and distribution company's financial books and records to establish the business' true financial condition for settlement negotiations and business valuation purposes.
- Compared and contrasted the valuation of year-end retail inventory, and the methods used to value it, performed by a public company's officers and its outside auditors. Issues included concealment of internal control deficiencies, inappropriate "roll-forward" procedures, accounting for rebates, cost-accounting discrepancies, sampling errors and fraudulent physical counting problems.
- Provided counsel with discovery, financial analysis and document requests relating to their client's termination of a merger agreement in reliance on a material adverse change clause. Analyzed acquired company's earnings, revenue recognition methodology, "earn-out" calculations under GAAP and causes of business failure.
- Determined that the franchisee's payments of rents and royalties under a Master Franchise Agreement were proper, accurate and complete. Investigated whether the franchisee had correctly accounted for all adjustments necessary after acquiring certain regional franchise and non-franchise businesses.

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REAL ESTATE AND CONSTRUCTION

Mr. Pakter provides developers, owners and tenants of property and equipment with financial analysis and consulting services to resolve disputes. He focuses on landlord/tenant issues and environmental remediation and works with architects, engineers and legal counsel to examine, analyze and prove up costs.

- Performed a financial analysis of a lump sum engineering, procurement and construction contract for a high-tech steel production plant to determine amounts owed to vendors. Categorized, traced and verified internal and third party charges, pass-through costs and change orders to support drawdowns on letters of credit.
- Performed a court-ordered accounting of six years of profits and losses of ten real estate developments in different stages of construction with varying partnership interests. Reported profits, losses and extent of partners' compliance with partnership agreements to the Court and prepared amended financial statements and tax returns.
- Investigated complex international real estate transactions in a matrimonial dispute and integrated the work of U.S. and international experts. Prepared pre-trial summary and analysis of marital assets and assisted counsel to gain an understanding of complex transactions by demonstrating the true substance of the transactions.
- Reviewed documentation and interviewed contractors regarding the rehabilitation of homeless shelters in order to develop strategic responses to resolve outstanding issues. Performed analysis of contractor and subcontractor invoices and worked with architects and engineers to establish the scope of work for binding arbitration.
- Analyzed Landlord's calculation of Additional Rent defined in the Building Lease and rendered expert opinion that Landlord failed to provide Tenant with sufficiently complete and supportable information and documentation to verify expenses included in the calculation. Computed, to the extent Landlord's limited information and documentation was reliable, annual aggregate overcharges of Additional Rent.
- Determined lost profits, sunk costs and other damages in a dispute between a real estate developer and its client over air rights. Damages included real estate development costs incurred and direct and indirect overhead of land parcels.
- Prepared financial analysis of asbestos abatement expenditures in accordance with regulatory requirements, verified expenditures and reimbursement requests, reconciled costs to contracts and change orders, responded to adverse EPA findings and segregated costs between original scope of work and unforeseen site conditions.
- Assisted CEO of a major law firm in recovering significant revenue in a case involving operating expenses on a lease. Discovered and developed a proof of the lessor's pattern of overcharging on common area expenses.
- Analyzed key processes in a city's ongoing capital improvement program, especially construction management policies and procedures. Conducted construction document reviews of a sample of new construction and major renovation projects with emphasis on the nature, extent and pattern of change orders.

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STATE AND LOCAL GOVERNMENT

Mr. Pakter provides managers of state and local governmental units with financial analysis and consulting to create efficient and effective operations and accountability. He focuses on investigating and analyzing vendors' contracts with governmental units to establish allowability, allocability and reasonableness of program or project revenues and costs.

- Examined a city hall's renovation programs to determine construction and other costs incurred by the city since inception. Evaluated allocations of project costs for reasonableness in accordance with accounting, allocation and cost principles/criteria.
- Engaged by United States Attorney for Northern District of Illinois to review financial records of defendants violating Clean Water Act to determine ability to pay damages under Consent Decree. Identified material inconsistencies in defendants' financial, tax and loan documents and representations to U.S. Department of Justice.
- Conducted fraud investigation on behalf of chief operating officer of city government into financial activities of delegate agency. Found the delegate agency filed false and misleading financial reports, breached federal, state and city mandates and was insolvent. Provided inspector general with support for termination of delegate agency.
- Investigated and identified suspicious cash and credit card disbursements of a park district using specific investigative criteria and integrated findings into spreadsheets, calendars and other demonstrative presentations. Supported special counsel's investigation into executive director's activities and its interviews of commissioners and senior management and implemented additional internal control procedures.
- Analyzed a real estate developer's financing and other carrying costs associated with acquiring, holding and developing property awaiting annexation by a village. Determined these costs arose primarily due to the way in which the property was originally acquired and transactions were originally structured. Concluded that the costs were not primarily related to alleged delays in the village's processes and that claims for damages were speculative, insufficiently detailed and overreaching.
- Analyzed and evaluated the contractors' labor, overhead and capital expenditures for allowability, allocability and reasonableness in accordance with a city's multi-million contract to upgrade its emergency communications system and assembled evidential matter supporting the city's legal counsel claims for recovery of overcharges.
- Performed investigation to determine if a board of commissioners properly expended funds in the best interests of taxpayers in accordance with prescribed requirements. Evaluated internal controls to ensure adequate safeguarding of funds and performed additional specific procedures to report findings covering a four-year period.
- Performed utility rate structure audits on behalf of a city's energy department to analyze and review propriety of charges levied by utility vendors. Verified the use of the contractual tariff structure, summarized and examined invoices for potential billing inaccuracies and cost savings, quantified annual billings under alternative tariff rates and negotiated credits with vendors under a revised tariff structure.

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PUBLICATIONS AND PRESENTATIONS

Various dates 1986 – 1991

Implementing new firm-wide audit methodology/Generally Accepted Auditing Standards ("GAAS")
Altschuler, Melvoin & Glasser ("AM&G")

Various dates 1996 – 2008

Understanding Financial Statements,
Chicago Bar Association ("CBA"), Continuing Legal Education Forum

Presentations included "Financial Statements - What They Can and Can't Tell You",
"Understanding Financial Statements", "A Financial (Mis)Statements Case Study", "Understanding
Financial Statements, Uses and Application, Principles and Practices and Terminology and
Fundamentals", and "Using and Misusing Financial Statements - Can You Trust the Financial
Information you are Given?"

July 1989

Consideration of the Internal Control Structure in a Financial Statement Audit
Illinois CPA Society ("ICPAS") News Journal

August 1989

Communications of Internal Control Structure Related Matters
Noted in an Audit (SAS No. 60 Audit Procedures)
ICPAS News Journal

September 1989

Effective Audits and the Detection of Fraud
AM&G Ledger

January 17, 1990

Preparing Your CPA Firm For Quality Review
Chicagoland Public Accounting Firm

December 12, 1990

Audit Strategy and the New Expectation Gap Standards
Chicagoland Public Accounting Firm

February/March 1991

Accounting & Auditing: The Effect of Incorporating
ICPAS Insight

February/March 1991

Avoid Being Sued! Your Pockets Aren't Deep Enough
ICPAS Insight

April 1991

Closing the Gap: Beyond SAS No. 55
ICPAS Insight

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May 1991

Effects of Expectation Gap Standards on Quality Control
ICPAS Insight

Spring 1991

New Audit Standards on Internal Control: Should Lenders Care?
Commercial Loan Monitor

April 1992

You Can't Be Sued for Providing Consulting Services ... Can You?
ICPAS Insight

Summer 1992

White Collar Crime: Could it Happen to You?
AM&G Ledger

February 6, 1995

Does the Balance Sheet Reflect Net Worth?
Law Firm, Chicago, Illinois

February 15, 1996

Does the Balance Sheet Reflect Net Worth?
Law Firm, Chicago, Illinois

August 27, 1996

Four Phases of a Fraud Audit
ICPAS Midwest Accounting and Business Management Show

Other 1996

Fraud Auditing and Forensic Accounting
Philippine Certified Public Accountants of Greater Chicago Chapter

April 23, 1997

Determining Vendor Compliance and Detecting Procurement Fraud
ICPAS Government Conference

May 1997

Management Financial Statements – Can You Trust the Financial Information You Are Given?
Law Firm, Chicago, Illinois

May 1997

Four Phases of a Fraud Audit
ICPAS Management of an Accounting Practice Division

July 1997

Expense Reduction Services – Problems Invite Solutions
Law Firm, Chicago, Illinois

August 1997

Expense Reduction Services
Rome 'n Times

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August 26-27, 1997

Intermediate Financial Analysis

CNA Insurance Systems and Financial Training Forum

August 28, 1997

Achieving Efficiency, A Study in Cost Reduction,

ICPAS Business & Technology Solutions Show

September 17-18, 1997

Introduction to Financial Analysis

CNA Insurance Systems and Financial Training Forum

September 19, 1997

A Look at SAS No. 82, Considering Fraud in a Financial Statement Audit

Chicago Chapter of Association of Certified Fraud Examiners

November 17, 1997

Internal Control and COSO; Framework, Evaluation and Reporting

ICPAS

December 16, 1997

Accounting and Auditing, GAAP and GAAS Update

ICPAS, North Shore Chapter

Other 1997

How Expense Reduction Services Can Bring Value to Your Clients

National Council of Philippine American Canadian Accountants Annual Convention

Other 1997

Four Phases of a Fraud Audit

National Council of Philippine American Canadian Accountants Annual Convention

Other 1997

Non-Traditional Services - Consulting, Litigation and Assurance Services

Rome Associates LLP, Audit Department Training

March 16, 1998

Dollar Value Auditing

The Institute of Internal Auditors, Chicago Chapter

November 4, 1998

How Do You Really Comply with Fraud Detection Standards

ICPAS

October 30, 1998

Accounting and Auditing (GAAP & GAAS) Update

Rome Associates LLP Accounting and Auditing Department

Other 1998

Review of Expert Reports of Lost Profits in Commercial Litigation

Law Firm, Chicago, Illinois

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Other 1998

Review of Expert Reports in Labor Litigation
Law Firm, Chicago, Illinois

Other 1998

Fraud and the Audit Process
Rome Associates LLP Audit Department

Other 1998

Expense Reduction Services Case Study
Rome Associates LLP

Other 1998

The Financial Shenanigans of Confree Manufacturing
LaSalle Bank N.A.

Other 1998

Introduction to Financial Analysis
CNA Insurance Systems and Financial Training Forum

October 31, 2000

A Financial (Mis)Statements Case Study
Business Law Center, School of Law, Loyola University, Chicago, Illinois

Other 2000

Financial Statements: What They Can and Cannot Tell You About Your Vendors
Chicago Public Schools Office of the Inspector General

September 14, 2001

A Forensic Examination of Financial Statements
Illinois Chapter of the Association of Inspectors General

March 12, 2002

Understanding Financial Statements
Business Law Center, School of Law, Loyola University, Chicago, Illinois

October 21, 2002

Four Topics CPE
Russell Novak & Company, LLP

February 25, 2003

Composite Manufacturing – A Financial (Mis)Statements Case Study
Business Law Center, School of Law, Loyola University, Chicago, Illinois

November 6, 2003

Vendor Audits, How to Recover Money
ICPAS, Annual Fraud Conference

October 19, 2004

Due Diligence Considerations, Preparing to Buy or Sell a Closely Held Business
Lorman Educational Services, Oak Brook, Illinois

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December 3, 2004

ACFE Report to the Nation
Law Firm, Chicago, Illinois

April 19, 2005

Forensic Accounting
Business Law Center, School of Law, Loyola University, Chicago, Illinois

May 10, 2005

Financial Statements, Finding the Red Flags
CBA Young Lawyer's Section, Family Law Committee

November 7, 2005

Price Fixing, Bid Rigging and Customer Allocation
ICPAS Construction Conference

January 18, 2006

ACFE Report to the Nation on Occupational Fraud and Abuse
Professional Networking Group, Inc.

February 20, 2006

Some Thoughts on Vendor Fraud
Law Firm, Chicago, Illinois

February 21, 2006

Fraud and Forensic Accounting
ICPAS

August 3, 2006

Fraud & Forensic Accounting
Independent Accountants Association of Illinois, Northwest Suburban Chapter 18

November 2, 2006

Forensic Accounting and Construction Claims/Damages
ICPAS, Construction Conference, Oak Brook, Illinois

December 15, 2006

The Red Flags of Fraud
Finding and Preventing Financial Fraud in the Real Estate Industry
ICPAS, Chicago, Illinois

Other 2006

Forensic Accounting Update
Professional Networking Group

April 10, 2007

Financial Statements
Business Law Center, School of Law, Loyola University, Chicago, Illinois

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May 22, 2007

July 27, 2007

Forensic Accounting Conference

Special Applications in Business Litigation

Half-Day Conference

ICPAS, Chicago, Illinois and Springfield, Illinois

June 25, 2007

Forensic Accounting and Fraud

2006 ACFE Report to the Nation on Occupational Fraud and Abuse

Graduate School of Business, Loyola University, Chicago, Illinois

June 28, 2007

Top Five Issues to Look For In Financial Statements

Law Firm, Chicago, Illinois

October 2, 2007

Forensic Procedures and Specialists

Graduate School of Business, Loyola University, Chicago, Illinois

May 13, 2008

Forensic Accounting with Michael Pakter

ICPAS, Chicago, Illinois

September 15, 2008

ACFE 2008 Report to the Nation

Loyola University, Chicago, Illinois

Updated by MDP 9.23.2008

MICHAEL D. PAKTER, CA, CPA, CFE, CIRA, CDBV, CFF**PRIOR TESTIMONY 2004 - 2008**

MATTER	VENUE	DETAILS
In Re: Chris Pawlowicz, et al v. David P. Leibowitz as Chapter 7 Trustee	In the United States Bankruptcy Court for the Northern District of Illinois; Eastern Division; 2001	Submitted Expert Report; Testified at Trial; Approx. April 16, 2004
FutureSoft Consulting, Inc. v. Msys, Inc. and Rajamani Thiagarajan	Arbitration before the American Arbitration Association; AAA #51 117 003 0602	Submitted Expert Report On Damages By Claimant; Testified at Deposition; Approx. February 24, 2004; Testified at Arbitration; Approx. March 2, 2004
Golden Image Graphics, Inc. v. Mitsubishi Lithographic Presses and MLP USA, Inc.	Arbitration before the American Arbitration Association; AAA #13 Y 181 02830 03	Submitted Expert Report; Submitted Rebuttal Report; Testified at Arbitration; Approx. July 22, 2004
American Top English, Inc. v. Lexicon Marketing (USA), Inc.	In the United States District Court for the Northern District of Illinois; Eastern Division; Case No. 03 C 7021	Submitted Expert Report; Testified at Deposition; Approx. August 10, 2004
Jamax Corporation v. Alvin J. Varner and Pam D. Varner d/b/a Whoa Nellie's Disposal	In the Circuit Court of the Second Judicial Circuit; Lawrence County, Illinois; No. 04-L-7	Submitted Rebuttal Report; Testified at Deposition; August 18, 2005
Budget Rent-A-Car System, Inc. v. Consolidated Equity LLC	In the United States District Court for the Northern District of Illinois; Eastern Division; Case No. 04C 1772	Submitted Expert Report; Approx. June 2006; Submitted Supplemental Expert Report; Approx. August 2005; Testified at Deposition; September 7, 2005
Howard B. Samuels, Credicorp, Inc., and Jeffrey B. Schwartz v. Kupferberg, Goldberg & Niemark, LLC	In the Circuit Court of Cook County, Illinois; County Dept., Law Division	Submitted Expert Report; Testified at Deposition July 12, 2006
Owner-Operator Independent Drivers Association, Inc. et al v. Landstar Inway, Inc.; Landstar Ligon, Inc.; and Landstar Ranger, Inc.	In the United States District Court for the Middle District of Florida; Jacksonville Division; Case No. 3:02-CV-1005-J-25-MCR	Submitted Expert Report; Testified at Deposition August 21, 2006
Owner-Operator Independent Drivers Association, Inc. et al v. Bridge Terminal Transport, Inc.	In the United States District Court for the District of New Jersey; Case No. 04-2846	Submitted Expert Report; Testified at Deposition January 19, 2006

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Owner-Operator Independent Drivers Association, Inc. et al v. C. R. England, Inc.	In the United States District Court for the District of Utah; Case No. 2:02 CV 950 TS	Submitted Expert Report; 2005; Submitted Responsive Expert Witness Report; 2005; Testified at Deposition February 7, 2006; Testified at Trial October 19, 2006
Owner-Operator Independent Drivers Association, Inc. et al v. SuperValu, Inc.	In the United States District Court; District of Minnesota; Case No. 05-cv-2809 JRT/JJG	Submitted Report on Actual and Estimated Lumping Fees Paid by Owners and Operators at SuperValu Distribution Centers and Related Matters; October 2, 2006; Submitted Report on Lumping Service Fees Paid by Drivers at Supervalu Distribution Centers and Related Matters; March 31, 2008; Testified at Deposition May 30, 2008
In Re: The Quay Corporation, Inc., Debtor/Debtor in Possession	In the United States Bankruptcy Court For the Northern District of Illinois, Eastern Division	Submitted Rebuttal Report on Lost Profits and Testified at Deposition January 19, 2007; Submitted Report on the Debtor's Cash Flow Projections; January 19, 2007; Testified at Deposition January 22, 2007
In Re: Super Wash, Inc. and Robert D. Black	In the Circuit Court of Cook County, Illinois; County Department, Law Division; Case No. 2005 L 23	Submitted Report on Preliminary Financial Analyses of Losses (in eleven Plaintiff cases, consolidated for discovery purposes); Testified at Depositions Starting May 14, 2007
Infinity Resources, Inc. v. Oracle Corporation; and Does 1-50	Superior Court of California; County of San Francisco; Case No. CGC 06 – 455550	Submitted Financial Analyses and Expert Opinion regarding Damages; November 21, 2007; Testified at Deposition August 29, 2007; and Testified at Trial November 26-27, 2007
In Re: The Matter of Mark A. Frommer v. Lehman Brothers, Inc.	In Arbitration Before the Financial Industry Regulatory Authority; FINRA Arbitration No. 06-01341	Submitted Rebuttal of Expert Report Vince K. Gulati and Saahil Malik; January 7, 2008; Testified at Arbitration; January 25, 2008
One CW, LLC v. Cartridge World Midwest, LLC, Steven V. Vollmer and Cartridge World North America, LLC	In Arbitration Before the Franchise Arbitration and Mediation Services; FAM Case No. 07A1001	Submitted Report on the Actual and Statutory Damages Sustained by One CW, LLC; May 1, 2008; Testified at Arbitration; September 5, 2008

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