

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF ILLINOIS
 EASTERN DIVISION

UNITED STATES OF AMERICA)	
)	No. 02 CR 1050
v.)	
)	Judge James B. Zagel
FRANK CALABRESE SR., <i>et al.</i>)	

GOVERNMENT’S SUPPLEMENT UPDATING RESTITUTION FIGURES

On October 15, 2008, the government filed its Motion for Imposition of Restitution [Doc. #932]. That Motion, which has been fully briefed, *see* Doc. #972 (government’s consolidated response to defense objections), details the legal and factual basis justifying the government’s restitution request. The government in that Motion, however, reserved the right to submit an adjusted report once the government received additional/revised income information for defendants’ victims. *See* Doc. #932 at 6 n. 6; *see also* Doc. #972 at 5 n.3.

The instant Supplement sets forth government expert Michael D. Pakter’s revised restitution calculations. *See* Government Exhibit A; Government Exhibit B. The calculations set forth in the attached Lost Earning Capacity Analysis are, as noted previously, based on very conservative assumptions, and constitute the best available evidence of the proper restitution amount under the Mandatory Victims Restitution Act (“MVRA”).

The government, as supported by the Presentence Investigation Reports for defendants Calabrese Sr., James Marcello, Lombardo, Schiro, and Doyle, has sustained its burden of demonstrating by a preponderance of the evidence that Outfit murders were, at a bare minimum, reasonably foreseeable to defendants (all of which, other than defendant Doyle, actually *committed* Outfit murders; defendant Doyle’s conduct, on the other hand, qualifies him as an attempted accessory after-the-fact in the Outfit murder of John Fecarotta). *See generally* 18 U.S.C. § 3664(e) (court to resolve restitution disputes by preponderance of the evidence standard); *Razo-Leora*, 961

F.2d at 1146 (“The prosecution has the burden of demonstrating the amount of loss sustained by the victim and proving this loss by a preponderance of the evidence.”); *see also* Doc. #839 (government’s summary of trial evidence presented against each defendant).

WHEREFORE, the government requests that this Court hold defendants Calabrese Sr., James Marcello, Joseph Lombardo, Paul Schiro, and Anthony Doyle jointly and severally liable for restitution in the amount of \$7,450,686.67.¹ *See* Government Exhibit B at 1.

Respectfully submitted,

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¹The previous restitution total, based on the unrevised data, was \$3,900,166.30. *See* Doc. #932.

CERTIFICATE OF SERVICE

T. MARKUS FUNK, an Assistant United States Attorney assigned to the instant matter, hereby certifies that the attached GOVERNMENT'S SUPPLEMENT UPDATING RESTITUTION FIGURES was served on January 16, 2009, in accordance with FED. R. CRIM. P. 49, FED. R. CIV. P. 5, LR 5.5, and the General Order on Electronic Case Filing (ECF) pursuant to the district court's system as to ECF filers.

s/ T. Markus Funk _____

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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DISTRICT

UNITED STATES OF AMERICA)
) No. 02 CR 1050-4
v.)
) Judge James B. Zagel
FRANK CALABRESE, SR. et al.)

**MICHAEL D. PAKTER'S REVISED REPORT ON
LOST EARNINGS CAPACITY OF CERTAIN INDIVIDUALS**

As discussed in additional detail in this report, I am a Certified Public Accountant ("CPA"), certified in financial forensics by the American Institute of Certified Public Accounts ("AICPA"), with more than 30 years experience in financial analysis. I was engaged by the Department of Justice (the "DOJ"), effective April 9, 2008, to determine and report on the lost earnings capacity of certain individuals.

My revised report on the lost earnings capacity (defined later) of certain individuals is discussed in additional detail under the following sections:

Section A – Background

Section B – Summary of Opinions

Section C – Methodology

Section D – Analysis

Section E – Gould & Pakter Associates, LLC and Compensation

Section F – Financial Analysis of Lost Earnings Capacity

Section G – Professional Profile



Michael D. Pakter
Chicago, Illinois
January 15, 2009



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" Albergo
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 February 23, 2009.
2. James Marcello – Sentencing will take place on February 5, 2009.
3. Joseph Lombardo – Sentencing will take place on February 2, 2009.
4. Frank Calabrese Sr. – Sentencing will take place on January 28, 2009.
5. Frank Schweih – Died before trial.
6. Paul Schiro – Sentencing will take place on January 26, 2009.
7. Michael Marcello – Sentenced on March 11, 2008.
8. Nicholas Ferriola – Sentenced on September 9, 2008.
9. Anthony Doyle – Sentencing will take place on January 26, 2009.
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.

On October 1, 2008, I submitted my report, “Michael D. Pakter’s Report on the Lost Earnings Capacity of Certain Individuals” in this matter. In December 2008 the DOJ provided me with additional information for eight of the certain individuals. The DOJ requested that I submit this, my revised report on the lost earnings capacity of the certain individuals. My revised report is based on information made available to me and professional employees working at my direction through January 15, 2009.

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 revised report and my analysis is set forth in Sections D and G of this revised 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 revised 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 revised 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 revised report.

My determination of the lost earnings capacity of the certain individuals as described in my revised 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 revised 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 revised 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, \$7,450,686.67):

1. Michael Albergo	\$187,964.07
2. Michael Cagnoni	\$3,107,584.17
3. Henry Cosentino	\$129,070.95
4. Nicholas D'Andrea	\$133,617.33
5. Charlotte Dauber	\$187,260.55
6. Paul Haggerty	\$375,230.06
7. John Mendell	\$319,235.33
8. Arthur Morawski	\$454,450.53
9. Vincent Moretti	\$193,739.58
10. Richard Ortiz	\$178,216.59
11. Donald Renno	\$318,704.29
12. Daniel Seifert	\$885,097.27
13. Michael Spilotro	\$971,708.45
14. Emil Vaci	\$8,807.49

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 revised report. I discuss my financial analysis and the results thereof in Sections D and G of this revised report. G&P's compensation and my professional qualifications and prior testimony are presented in Sections E and F, respectively, of this revised report.

C. METHODOLOGY

Effective April 9, 2008, the DOJ engaged G&P and me to determine the lost earnings capacity of certain individuals. The DOJ requested that I base my determination on birth dates, death dates, the prevailing minimum wage in Illinois or the last known wages of the certain individuals and prejudgment interest at the prime rate of interest. On October 1, 2008, I submitted my report, "Michael D. Pakter's Report on the Lost Earnings Capacity of Certain Individuals" in this matter.

In December 2008 the DOJ provided me with additional information for eight of the certain individuals. The DOJ requested that I submit this, my revised report on the lost earnings capacity of the certain individuals. My revised report is based on information made available to professional employees working at my direction and me through January 15, 2009.

In making my determination and reaching my opinions, summarized in this revised 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;
 - b. Chicago Sun-Times online article, "Sentencing Dates for Family Secrets 5" dated September 15, 2008; and
 - c. Chicago Sun-Times online article, "New Sentencing Dates for Family Secrets Case" dated January 6, 2009.
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 historical earnings information and documentation from the Social Security Administration ("SSA") related to eight of the certain individuals: Michael P. Cagnoni, Nicholas D'Andrea, Paul Haggerty, Arthur Morawski, Vincent Moretti, Richard Ortiz, Daniel Seifert and Michael P. Spilotro.
15. Obtained and reviewed Bulletin 2532, Employment Cost Indexes, 1975-99, produced by the U.S. Department of Labor, Bureau of Labor Statistics, including Table 10. Wages and Salaries, Private Industry Workers: Employment Cost Index by Occupational and Industry Group, 1975-99.
16. 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>

17. 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>

18. 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

19. 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. Federal Reserve Statistical Release dated January 12, 2009;
- e. Listing of annual Bank Prime Rates from 1956 to 2007 from the Federal Reserve Bank website;
- f. "Worklife Estimates Should Be Consistent With Known Labor Force Participation" by John L. Finch from the Monthly Labor Review dated June 1983;
- g. "Using the Appropriate Worklife Estimate in Court Proceedings" by Shirley J. Smith from the Monthly Labor Review dated October 1983;
- h. "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;
- i. "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;
- j. "Work-Life Expectancy for the Self-Employed" by Lawrence M. Spizman from The Earnings Analyst, Volume I dated 1998;

- k. "Flawed Worklife Tables Skew Damages Claims" by Jerome M. Staller from Medical Malpractice Law & Strategy dated 1999;
 - l. "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;
 - m. "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;
 - n. "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
 - o. "The Use of Worklife Tables in Estimates of Lost Earnings Capacity" by David M. Nelson from the Monthly Labor Review (undated).
20. 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 some of the certain individuals;
- e. Historical financial records pertaining to some of the certain individuals could provide additional information about the earnings capacity of some of the certain individuals;

- f. 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.

- g. The prime rate of interest applied to lost earnings capacity attributable to all periods before sentencing date is the current prime rate of 3.25%; and

- h. 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.

21. 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, for some of the certain individuals with no historical earnings information and/or documentation, 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, for some of the certain individuals with historical earnings information and/or documentation, the lost wages could be represented by reported earnings subject to Social Security tax and extracted from information and/or documentation provided by the SSA. I assumed, with regard to such historical earnings, that:
- i. The last full year of reported wages from the year preceding death was properly used for the base earnings in the annual period beginning the date of death.
 - ii. The earnings reported to the SSA and reflected in the records extracted from their historical data and provided to me was reliable.
 - iii. The certain individuals whose historical earnings reported to SSA were less than annual minimum wage earnings actually had earnings capacity based on minimum wage rates.
- h. I assumed that the applicable payroll tax rate was the payroll tax rate in effect at the end of the period.

Based on my review of the information provided by the SSA, I noted that 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 apply the actual rate in effect on each particular day.

- i. I assumed that the payroll tax rate was applicable to the maximum contribution and benefit bases described by the SSA for the calendar year at the end of the period.

Based on my review of the information provided by the SSA, I noted that the contribution and benefit base increased from 1970 through 2008. I used the contribution and benefit base applicable at the end of the period for the entire period rather than apply the actual contribution and benefit base in effect on each particular day.

- j. For the certain individuals where a minimum wage base wage was used, 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.

For the certain individuals where a historical earnings base wage was used, I assumed that growth in lost wages followed the Employment Cost Indexes, 1975-99 (described above) and I did not include any additional growth factors to account for merit raises, bonuses and/or other increases in base pay rates.

- k. For the certain individuals where a minimum wage base wage was used, 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.

For the certain individuals where a historical earnings base wage was used, I assumed that, for each annual period, each of the certain individuals would have earned the previous annual period's wages increased by the percentage increase in the wages and salaries index of private industry workers for the 12 months ended December.

- l. 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 3.25% based on the Federal funds rate reported by the Wall Street Journal on January 12, 2009.
 - iii. I assumed that the prejudgment interest rate would compound annually.
- 22. Prepared a financial analysis for each of the certain individuals to determine their lost earnings capacity based on the foregoing assumptions and methodologies.
- 23. Summarized the results of my determinations of lost earnings capacity for the certain individuals.
- 24. 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 relied on specific information about some of the certain individuals with regard to educational level, job history, prior earnings capacity, prior earnings achieved, taxable income, lifestyle, etc. where provided and considered reasonable.

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 and, for some of the certain individuals, historical earnings data from the SSA.

The prevailing minimum wage rate, historical earnings information and payroll tax rates were obtained by the DOJ and 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. Calculated lost gross wages by either:
 - a. Minimum Wage Presentation
 - i. Applied the prevailing minimum wage to a time period based on minimum wage in effect at the beginning of the period.
 - ii. Determined hours based on the proportion of a year worked, using a 2,000 hour year (40 hours per week for 50 weeks).
 - b. Historical Earnings Presentation
 - i. Utilized the amount of the last full annual period of reported gross earnings
 - ii. Increased the annual wages by an economic growth factor.
5. Determined gross minimum wages.
6. Deducted payroll taxes based on the applicable payroll tax rate and contribution and benefit bases in effect at the end of the time period.
7. Applied a 3.25% compound interest rate to each time period beginning at the end of the time period and continuing until the expected sentencing date.
8. 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	\$187,964.07
2	Cagnoni	Michael	5/13/1944	6/24/1981	37.14	6/19/2003	12/14/2017	\$3,107,584.17
3	Cosentino	Henry	12/22/1924	3/15/1976 (4)	51.27	12/30/1987	5/7/1998	\$129,070.95
4	D'Andrea	Nicholas	10/5/1931	9/13/1981	49.98	5/23/1993	6/7/2007	\$133,617.33
5	Dauber	Charlotte	3/23/1945	7/2/1980	35.30	9/9/1996	2/16/2025	\$187,260.55
6	Haggerty	Paul	7/31/1948	6/30/1976	27.94	9/3/2008	12/26/2019	\$375,230.06
7	Mendell	John	10/31/1946	1/16/1978	31.24	6/4/2005	10/17/2017	\$319,235.33
8	Morawski	Arthur	11/17/1928	7/23/1983	54.72	5/9/1991	3/18/2005	\$454,450.53
9	Moretti	Vincent	4/11/1925	2/4/1978 (2)	52.86	5/22/1987	6/17/1999	\$193,739.58
10	Ortiz	Richard	1/3/1938	7/23/1983	45.58	7/19/1998	10/3/2012	\$178,216.59
11	Renno	Donald	9/8/1946	2/4/1978 (3)	31.43	6/23/2005	11/5/2017	\$318,704.29
12	Seifert	Daniel	4/28/1945	9/27/1974	29.44	4/26/2005	5/11/2016	\$885,097.27
13	Spilotro	Michael	9/12/1944	6/14/1986	41.78	2/19/2005	4/1/2019	\$971,708.45
14	Vaci	Emil	8/13/1912	6/6/1986	73.87	2/16/1987	12/19/1995	\$8,807.49
Total								\$7,450,686.67

- (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 Alberg

		<u>Age</u>
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>Prejudgment 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	3.25%	1/28/2009	37.47	\$8,797.68
8/23/1971	8/22/1972	2,000	\$1.40	\$2,800.00	\$145.60	\$2,654.40	3.25%	1/28/2009	36.46	\$8,520.00
8/23/1972	8/22/1973	2,000	\$1.40	\$2,800.00	\$163.80	\$2,636.20	3.25%	1/28/2009	35.46	\$8,195.24
8/23/1973	8/22/1974	2,000	\$1.60	\$3,200.00	\$187.20	\$3,012.80	3.25%	1/28/2009	34.46	\$9,071.18
8/23/1974	8/22/1975	2,000	\$1.75	\$3,500.00	\$204.75	\$3,295.25	3.25%	1/28/2009	33.46	\$9,609.30
8/23/1975	8/22/1976	2,000	\$1.90	\$3,800.00	\$222.30	\$3,577.70	3.25%	1/28/2009	32.46	\$10,103.67
8/23/1976	8/22/1977	2,000	\$2.20	\$4,400.00	\$257.40	\$4,142.60	3.25%	1/28/2009	31.46	\$11,330.74
8/23/1977	8/22/1978	2,000	\$2.30	\$4,600.00	\$278.30	\$4,321.70	3.25%	1/28/2009	30.46	\$11,448.53
8/23/1978	8/22/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	29.46	\$11,078.72
8/23/1979	8/22/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	28.46	\$10,729.06
8/23/1980	8/22/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	3.25%	1/28/2009	27.46	\$10,333.77
8/23/1981	8/22/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	26.46	\$10,003.14
8/23/1982	8/22/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	25.46	\$9,688.27
8/23/1983	8/22/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	3.25%	1/28/2009	24.45	\$9,352.32
8/23/1984	8/22/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	1/28/2009	23.45	\$10,430.71
8/23/1985	8/22/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	22.45	\$12,757.19
8/23/1986	8/22/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	21.45	\$12,355.64
8/23/1987	8/22/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	20.45	\$11,919.28
8/23/1988	10/30/1988	378	\$3.35	<u>\$1,266.58</u>	\$95.12	<u>\$1,171.46</u>	3.25%	1/28/2009	20.26	<u>\$2,239.65</u>
				<u>\$82,166.58</u>		<u>\$76,823.33</u>				<u>\$187,964.07</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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.

(9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.

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

(11) Lost earnings capacity with interest 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 P. 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>Employment Cost Index Factor (3)</u>	<u>Adjusted Gross Wages (4)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Prejudgment Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
			\$51,800.00 (5)						
6/24/1981	6/23/1982	9.1%	\$56,513.80	\$2,170.80	\$54,343.00	3.25%	1/28/2009	26.62	\$127,327.92
6/24/1982	6/23/1983	8.8%	\$61,487.01	\$2,391.90	\$59,095.11	3.25%	1/28/2009	25.62	\$134,103.95
6/24/1983	6/23/1984	8.3%	\$65,360.70	\$2,646.00	\$62,714.70	3.25%	1/28/2009	24.62	\$137,826.01
6/24/1984	6/23/1985	4.9%	\$68,563.37	\$2,791.80	\$65,771.57	3.25%	1/28/2009	23.62	\$139,994.19
6/24/1985	6/23/1986	4.2%	\$71,443.03	\$3,003.00	\$68,440.03	3.25%	1/28/2009	22.62	\$141,088.61
6/24/1986	6/23/1987	4.1%	\$74,372.20	\$3,131.70	\$71,240.50	3.25%	1/28/2009	21.62	\$142,238.98
6/24/1987	6/23/1988	3.2%	\$76,752.11	\$3,379.50	\$73,372.61	3.25%	1/28/2009	20.62	\$141,872.27
6/24/1988	6/23/1989	3.3%	\$79,284.93	\$3,604.80	\$75,680.13	3.25%	1/28/2009	19.62	\$141,727.90
6/24/1989	6/23/1990	4.1%	\$82,535.61	\$3,924.45	\$78,611.16	3.25%	1/28/2009	18.62	\$142,582.97
6/24/1990	6/23/1991	4.1%	\$85,919.57	\$4,085.10	\$81,834.47	3.25%	1/28/2009	17.62	\$143,757.22
6/24/1991	6/23/1992	4.0%	\$89,356.35	\$4,245.75	\$85,110.60	3.25%	1/28/2009	16.61	\$144,793.46
6/24/1992	6/23/1993	3.7%	\$92,662.54	\$4,408.40	\$88,256.14	3.25%	1/28/2009	15.61	\$145,418.66
6/24/1993	6/23/1994	2.6%	\$95,071.76	\$4,635.90	\$90,435.86	3.25%	1/28/2009	14.61	\$144,319.77
6/24/1994	6/23/1995	3.1%	\$98,018.99	\$4,681.80	\$93,337.19	3.25%	1/28/2009	13.61	\$144,261.29
6/24/1995	6/23/1996	2.8%	\$100,763.52	\$4,796.55	\$95,966.97	3.25%	1/28/2009	12.61	\$143,644.42
6/24/1996	6/23/1997	2.8%	\$103,584.90	\$5,003.10	\$98,581.80	3.25%	1/28/2009	11.61	\$142,913.63
6/24/1997	6/23/1998	3.4%	\$107,106.78	\$5,232.60	\$101,874.18	3.25%	1/28/2009	10.61	\$143,037.86
6/24/1998	6/23/1999	3.9%	\$111,283.95	\$5,553.90	\$105,730.05	3.25%	1/28/2009	9.61	\$143,778.92
6/24/1999	6/23/2000	3.9%	\$115,624.02	\$5,829.30	\$109,794.72	3.25%	1/28/2009	8.61	\$144,593.96
6/24/2000	6/23/2001	3.5%	\$119,670.86	\$6,150.60	\$113,520.26	3.25%	1/28/2009	7.61	\$144,794.48
6/24/2001	6/23/2002		\$119,670.86	\$6,494.85	\$113,176.01	3.25%	1/28/2009	6.61	\$139,811.52
6/24/2002	6/19/2003		\$118,359.40	\$6,655.50	\$111,703.90	3.25%	1/28/2009	5.62	\$133,696.20
									<u>\$3,107,584.17</u>
									<u>\$1,898,590.94</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) Table 10. Wages and Salaries, Private Industry Workers: Employment Cost Index by Occupational and Industry Group, 1975-99; Employment Cost Indexes, 1975-99; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2532; September 2000. Factor for the 12 months ended December for the year preceding the year of the Annual Start.
- (4) Adjusted gross wages are calculated as the previous year's adjusted gross wages increased by the employment cost index factor.
- (5) Reported wages subject to Social Security tax in the last full year preceding death and extracted from Social Security Administration records.
- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates and contribution and benefit bases 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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.
- (9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.
- (10) Years to trial are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity with interest 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>Prejudgment 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	3.25%	1/28/2009	31.90	\$10,969.37
3/15/1977	3/14/1978	2,000	\$2.30	\$4,600.00	\$278.30	\$4,321.70	3.25%	1/28/2009	30.90	\$11,611.18
3/15/1978	3/14/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	29.90	\$11,236.12
3/15/1979	3/14/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	28.90	\$10,881.49
3/15/1980	3/14/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	3.25%	1/28/2009	27.90	\$10,460.59
3/15/1981	3/14/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	26.90	\$10,145.26
3/15/1982	3/14/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	25.90	\$9,825.92
3/15/1983	3/14/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	3.25%	1/28/2009	24.90	\$9,485.19
3/15/1984	3/14/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	1/28/2009	23.90	\$10,578.90
3/15/1985	3/14/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	3.25%	1/28/2009	22.90	\$11,586.67
3/15/1986	3/14/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	21.90	\$12,531.18
3/15/1987	12/30/1987	1,595	\$3.35	\$5,341.64	\$381.93	\$4,959.72	3.25%	1/28/2009	21.10	\$9,739.08
				<u>\$59,741.64</u>		<u>\$55,745.76</u>				<u>\$129,070.95</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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.

(9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.

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

(11) Lost earnings capacity with interest 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 J. 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>Prejudgment 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	3.25%	2/5/2009	26.42	\$9,991.75
9/13/1982	9/12/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	2/5/2009	25.42	\$9,677.24
9/13/1983	9/12/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	3.25%	2/5/2009	24.42	\$9,341.67
9/13/1984	9/12/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	2/5/2009	23.42	\$10,418.83
9/13/1985	9/12/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	2/5/2009	22.42	\$12,742.67
9/13/1986	9/12/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	2/5/2009	21.42	\$12,341.57
9/13/1987	9/12/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	2/5/2009	20.42	\$11,905.71
9/13/1988	9/12/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	2/5/2009	19.42	\$11,530.95
9/13/1989	9/12/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	2/5/2009	18.42	\$11,151.09
9/13/1990	9/12/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	3.25%	2/5/2009	17.42	\$12,250.84
9/13/1991	9/12/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	2/5/2009	16.41	\$13,269.15
9/13/1992	5/23/1993	1,386	\$4.25	\$5,891.78	\$450.72	\$5,441.06	3.25%	2/5/2009	15.72	\$8,995.86
				<u>\$74,591.78</u>		<u>\$69,120.37</u>				<u>\$133,617.33</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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.

(9) The sentencing date is February 5, 2009, Defendant James Marcello's expected sentencing date.

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

(11) Lost earnings capacity with interest 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 Fem (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>Prejudgment 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	3.25%	1/28/2009	27.60	\$10,380.97
7/2/1981	7/1/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	26.60	\$10,048.82
7/2/1982	7/1/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	25.60	\$9,732.51
7/2/1983	7/1/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	3.25%	1/28/2009	24.60	\$9,395.03
7/2/1984	7/1/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	1/28/2009	23.60	\$10,478.34
7/2/1985	7/1/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	22.60	\$12,815.45
7/2/1986	7/1/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	21.60	\$12,412.06
7/2/1987	7/1/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	20.59	\$11,973.71
7/2/1988	7/1/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	19.59	\$11,596.81
7/2/1989	7/1/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	1/28/2009	18.59	\$11,214.78
7/2/1990	7/1/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	3.25%	1/28/2009	17.59	\$12,320.82
7/2/1991	7/1/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	16.59	\$13,344.94
7/2/1992	7/1/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	15.59	\$12,924.88
7/2/1993	7/1/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	14.59	\$12,518.05
7/2/1994	7/1/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	13.59	\$12,124.02
7/2/1995	7/1/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	12.59	\$11,741.36
7/2/1996	9/9/1996	384	\$4.25	\$1,630.14	\$124.71	\$1,505.43	3.25%	1/28/2009	12.40	\$2,238.00
				<u>\$108,930.14</u>		<u>\$100,877.84</u>				<u>\$187,260.55</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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.
- (9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.
- (10) Years to trial are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity with interest 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 E. 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	71.48
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>Prejudgment 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	3.25%	1/28/2009	31.61	\$10,867.00
6/30/1977	6/29/1978	2,000	\$2.30	\$4,600.00	\$278.30	\$4,321.70	3.25%	1/28/2009	30.61	\$11,502.83
6/30/1978	6/29/1979	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	29.61	\$11,131.27
6/30/1979	6/29/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	28.61	\$10,779.94
6/30/1980	6/29/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	3.25%	1/28/2009	27.61	\$10,382.79
6/30/1981	6/29/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	26.61	\$10,050.58
6/30/1982	6/29/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	25.61	\$9,734.22
6/30/1983	6/29/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	3.25%	1/28/2009	24.60	\$9,396.68
6/30/1984	6/29/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	1/28/2009	23.60	\$10,480.18
6/30/1985	6/29/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	3.25%	1/28/2009	22.60	\$11,478.54
6/30/1986	6/29/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	21.60	\$12,414.24
6/30/1987	6/29/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	20.60	\$11,975.81
6/30/1988	6/29/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	19.60	\$11,598.85
6/30/1989	6/29/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	1/28/2009	18.60	\$11,216.74
6/30/1990	6/29/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	3.25%	1/28/2009	17.60	\$12,322.97
6/30/1991	6/29/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	16.60	\$13,347.28
6/30/1992	6/29/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	15.60	\$12,927.15
6/30/1993	6/29/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	14.60	\$12,520.24
6/30/1994	6/29/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	13.60	\$12,126.14
6/30/1995	6/29/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	12.59	\$11,743.42
6/30/1996	6/29/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	11.59	\$11,373.77
6/30/1997	6/29/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	3.25%	1/28/2009	10.59	\$12,311.73
6/30/1998	6/29/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	9.59	\$12,928.33
6/30/1999	6/29/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	8.59	\$12,520.29
6/30/2000	6/29/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	7.59	\$12,126.19
6/30/2001	6/29/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	6.59	\$11,744.50
6/30/2002	6/29/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	5.59	\$11,374.81
6/30/2003	6/29/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	4.59	\$11,015.80
6/30/2004	6/29/2005	2,000	\$5.50	\$11,000.00	\$841.50	\$10,158.50	3.25%	1/28/2009	3.59	\$11,394.14
6/30/2005	6/29/2006	2,000	\$6.50	\$13,000.00	\$994.50	\$12,005.50	3.25%	1/28/2009	2.59	\$13,041.94
6/30/2006	6/29/2007	2,000	\$6.50	\$13,000.00	\$994.50	\$12,005.50	3.25%	1/28/2009	1.59	\$12,631.42
6/30/2007	6/29/2008	2,000	\$6.50	\$13,000.00	\$994.50	\$12,005.50	3.25%	1/28/2009	0.59	\$12,232.75
6/30/2008	9/3/2008	362	\$7.50	\$2,712.33	\$207.49	\$2,504.84	3.25%	1/28/2009	0.41	\$2,537.53
				<u>\$257,112.33</u>		<u>\$238,009.64</u>				<u>\$375,230.06</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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.
- (9) The sentencing date is January 28, 2009, Defendant Frank Catabrese Sr.'s expected sentencing date.
- (10) Years to trial are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity with interest 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>Prejudgment 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	3.25%	1/28/2009	30.06	\$11,293.37
1/16/1979	1/15/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	29.06	\$10,937.89
1/16/1980	1/15/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	3.25%	1/28/2009	28.06	\$10,533.99
1/16/1981	1/15/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	27.06	\$10,196.95
1/16/1982	1/15/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	26.06	\$9,875.98
1/16/1983	1/15/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	3.25%	1/28/2009	25.06	\$9,534.36
1/16/1984	1/15/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	1/28/2009	24.05	\$10,632.80
1/16/1985	1/15/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	3.25%	1/28/2009	23.05	\$11,645.70
1/16/1986	1/15/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	22.05	\$12,595.03
1/16/1987	1/15/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	21.05	\$12,151.28
1/16/1988	1/15/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	20.05	\$11,767.76
1/16/1989	1/15/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	1/28/2009	19.05	\$11,380.10
1/16/1990	1/15/1991	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	1/28/2009	18.05	\$11,021.88
1/16/1991	1/15/1992	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	3.25%	1/28/2009	17.05	\$12,108.90
1/16/1992	1/15/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	16.05	\$13,115.41
1/16/1993	1/15/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	15.05	\$12,702.57
1/16/1994	1/15/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	14.05	\$12,302.73
1/16/1995	1/15/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	13.05	\$11,915.48
1/16/1996	1/15/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	12.05	\$11,539.41
1/16/1997	1/15/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	3.25%	1/28/2009	11.05	\$12,491.03
1/16/1998	1/15/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	10.05	\$13,116.81
1/16/1999	1/15/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	9.05	\$12,703.74
1/16/2000	1/15/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	8.04	\$12,302.79
1/16/2001	1/15/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	7.04	\$11,915.53
1/16/2002	1/15/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	6.04	\$11,540.47
1/16/2003	1/15/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	5.04	\$11,177.21
1/16/2004	1/15/2005	2,000	\$5.50	\$11,000.00	\$841.50	\$10,158.50	3.25%	1/28/2009	4.04	\$11,560.07
1/16/2005	6/4/2005	767	\$6.50	\$4,986.30	\$381.45	\$4,604.85	3.25%	1/28/2009	3.66	\$5,178.29
				<u>\$209,786.30</u>		<u>\$194,154.85</u>				<u>\$319,235.33</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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.

(9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.

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

(11) Lost earnings capacity with interest 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>Employment Cost Index Factor (3)</u>	<u>Adjusted Gross Wages (4)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Prejudgment Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
			\$26,216.83 (5)						
7/23/1983	7/22/1984	6.3%	\$27,868.49	\$1,950.79	\$25,917.70	3.25%	1/28/2009	24.54	\$56,813.91
7/23/1984	7/22/1985	4.9%	\$29,234.05	\$2,061.00	\$27,173.05	3.25%	1/28/2009	23.54	\$57,690.80
7/23/1985	7/22/1986	4.2%	\$30,461.88	\$2,178.02	\$28,283.85	3.25%	1/28/2009	22.54	\$58,158.97
7/23/1986	7/22/1987	4.1%	\$31,710.81	\$2,267.32	\$29,443.49	3.25%	1/28/2009	21.54	\$58,637.76
7/23/1987	7/22/1988	3.2%	\$32,725.56	\$2,457.69	\$30,267.87	3.25%	1/28/2009	20.54	\$58,377.01
7/23/1988	7/22/1989	3.3%	\$33,805.50	\$2,538.79	\$31,266.71	3.25%	1/28/2009	19.54	\$58,405.28
7/23/1989	7/22/1990	4.1%	\$35,191.53	\$2,692.15	\$32,499.38	3.25%	1/28/2009	18.54	\$58,796.96
7/23/1990	5/9/1991	4.1%	\$29,207.14	\$2,234.35	\$26,972.79	3.25%	1/28/2009	17.74	\$47,569.85
					<u>\$231,824.83</u>				<u>\$454,450.53</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) Table 10. Wages and Salaries, Private Industry Workers: Employment Cost Index by Occupational and Industry Group, 1975-99; Employment Cost Indexes, 1975-99; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2532; September 2000. Factor for the 12 months ended December for the year preceding the year of the Annual Start.
- (4) Adjusted gross wages are calculated as the previous year's adjusted gross wages increased by the employment cost index factor.
- (5) Reported wages subject to Social Security tax in the last full year preceding death and extracted from Social Security Administration records.
- (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.
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- (9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.
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Calculation of Lost Earnings Capacity

Vincent M. 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>Employment Cost Index Factor (3)</u>	<u>Adjusted Gross Wages (4)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Prejudgment Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
			\$6,746.37 (5)						
2/4/1978	2/3/1979	6.9%	\$7,211.87	\$442.09	\$6,769.78	3.25%	1/28/2009	30.01	\$17,676.27
2/4/1979	2/3/1980	7.6%	\$7,759.97	\$475.69	\$7,284.29	3.25%	1/28/2009	29.01	\$18,420.99
2/4/1980	2/3/1981	8.7%	\$8,435.09	\$560.93	\$7,874.16	3.25%	1/28/2009	28.01	\$19,284.21
2/4/1981	2/3/1982	9.1%	\$9,202.68	\$616.58	\$8,586.10	3.25%	1/28/2009	27.01	\$20,365.91
2/4/1982	2/3/1983	8.8%	\$10,012.52	\$670.84	\$9,341.68	3.25%	1/28/2009	26.01	\$21,460.64
2/4/1983	2/3/1984	6.3%	\$10,643.31	\$745.03	\$9,898.28	3.25%	1/28/2009	25.01	\$22,023.54
2/4/1984	2/3/1985	4.9%	\$11,164.83	\$787.12	\$10,377.71	3.25%	1/28/2009	24.00	\$22,361.50
2/4/1985	2/3/1986	4.2%	\$11,633.75	\$831.81	\$10,801.94	3.25%	1/28/2009	23.00	\$22,542.97
2/4/1986	2/3/1987	4.1%	\$12,110.74	\$865.92	\$11,244.82	3.25%	1/28/2009	22.00	\$22,728.55
2/4/1987	5/22/1987	3.2%	\$3,698.12	\$264.42	\$3,433.71	3.25%	1/28/2009	21.71	\$6,875.00
					<u>\$85,612.45</u>				<u>\$193,739.58</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) Table 10. Wages and Salaries, Private Industry Workers: Employment Cost Index by Occupational and Industry Group, 1975-99; Employment Cost Indexes, 1975-99; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2532; September 2000. Factor for the 12 months ended December for the year preceding the year of the Annual Start.
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- (6) Payroll taxes are calculated as the Social Security and Medicare taxes withheld at the prevailing rates at the end of the calculated period.
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- (9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.
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Calculation of Lost Earnings Capacity

Richard Ortiz

		<u>Age</u>
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>Prejudgment 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	3.25%	1/28/2009	24.54	\$9,377.76
7/23/1984	7/22/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	1/28/2009	23.54	\$10,459.08
7/23/1985	7/22/1986	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	22.54	\$12,791.89
7/23/1986	7/22/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	21.54	\$12,389.24
7/23/1987	7/22/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	20.54	\$11,951.70
7/23/1988	7/22/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	19.54	\$11,575.49
7/23/1989	7/22/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	1/28/2009	18.54	\$11,194.16
7/23/1990	7/22/1991	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	3.25%	1/28/2009	17.54	\$12,298.16
7/23/1991	7/22/1992	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	16.53	\$13,320.41
7/23/1992	7/22/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	15.53	\$12,901.12
7/23/1993	7/22/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	14.53	\$12,495.03
7/23/1994	7/22/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	13.53	\$12,101.73
7/23/1995	7/22/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	12.53	\$11,719.77
7/23/1996	7/22/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	11.53	\$11,350.87
7/23/1997	7/19/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	3.25%	1/28/2009	10.54	\$12,290.17
				<u>\$111,500.00</u>		<u>\$103,117.71</u>				<u>\$178,216.59</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) 88-1151-14; December 1985.
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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.
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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>Prejudgment 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	3.25%	1/28/2009	30.01	\$11,274.59
2/4/1979	2/3/1980	2,000	\$2.30	\$4,600.00	\$281.98	\$4,318.02	3.25%	1/28/2009	29.01	\$10,919.70
2/4/1980	2/3/1981	2,000	\$2.30	\$4,600.00	\$305.90	\$4,294.10	3.25%	1/28/2009	28.01	\$10,516.47
2/4/1981	2/3/1982	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	27.01	\$10,179.99
2/4/1982	2/3/1983	2,000	\$2.30	\$4,600.00	\$308.20	\$4,291.80	3.25%	1/28/2009	26.01	\$9,859.55
2/4/1983	2/3/1984	2,000	\$2.30	\$4,600.00	\$322.00	\$4,278.00	3.25%	1/28/2009	25.01	\$9,518.50
2/4/1984	2/3/1985	2,000	\$2.65	\$5,300.00	\$373.65	\$4,926.35	3.25%	1/28/2009	24.00	\$10,615.12
2/4/1985	2/3/1986	2,000	\$3.00	\$6,000.00	\$429.00	\$5,571.00	3.25%	1/28/2009	23.00	\$11,626.33
2/4/1986	2/3/1987	2,000	\$3.35	\$6,700.00	\$479.05	\$6,220.95	3.25%	1/28/2009	22.00	\$12,574.08
2/4/1987	2/3/1988	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	21.00	\$12,131.06
2/4/1988	2/3/1989	2,000	\$3.35	\$6,700.00	\$503.17	\$6,196.83	3.25%	1/28/2009	20.00	\$11,748.19
2/4/1989	2/3/1990	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	1/28/2009	19.00	\$11,361.16
2/4/1990	2/3/1991	2,000	\$3.35	\$6,700.00	\$512.55	\$6,187.45	3.25%	1/28/2009	18.00	\$11,003.55
2/4/1991	2/3/1992	2,000	\$3.80	\$7,600.00	\$581.40	\$7,018.60	3.25%	1/28/2009	17.00	\$12,088.75
2/4/1992	2/3/1993	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	16.00	\$13,093.59
2/4/1993	2/3/1994	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	15.00	\$12,681.44
2/4/1994	2/3/1995	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	14.00	\$12,282.27
2/4/1995	2/3/1996	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	13.00	\$11,895.66
2/4/1996	2/3/1997	2,000	\$4.25	\$8,500.00	\$650.25	\$7,849.75	3.25%	1/28/2009	11.99	\$11,520.21
2/4/1997	2/3/1998	2,000	\$4.75	\$9,500.00	\$726.75	\$8,773.25	3.25%	1/28/2009	10.99	\$12,470.25
2/4/1998	2/3/1999	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	9.99	\$13,084.79
2/4/1999	2/3/2000	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	8.99	\$12,682.61
2/4/2000	2/3/2001	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	7.99	\$12,282.32
2/4/2001	2/3/2002	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	6.99	\$11,895.71
2/4/2002	2/3/2003	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	5.99	\$11,521.27
2/4/2003	2/3/2004	2,000	\$5.15	\$10,300.00	\$787.95	\$9,512.05	3.25%	1/28/2009	4.99	\$11,158.61
2/4/2004	2/3/2005	2,000	\$5.50	\$11,000.00	\$841.50	\$10,158.50	3.25%	1/28/2009	3.99	\$11,540.84
2/4/2005	6/23/2005	767	\$6.50	\$4,986.30	\$381.45	\$4,604.85	3.25%	1/28/2009	3.61	\$5,167.68
				<u>\$209,786.30</u>		<u>\$194,154.85</u>				<u>\$318,704.29</u>

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(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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.

(9) The sentencing date is January 28, 2009, Defendant Frank Calabrese Sr.'s expected sentencing date.

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

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

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(13) This spreadsheet may contain rounding differences.

Calculation of Lost Earnings Capacity

Daniel Seifert

		<u>Age</u>	
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>Employment Cost Index Factor (3)</u>	<u>Adjusted Gross Wages (4)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Prejudgment Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
			\$8,687.00 (5)						
9/27/1974	9/26/1975		\$8,687.00	\$508.19	\$8,178.81	3.25%	2/2/2009	33.38	\$23,787.66
9/27/1975	9/26/1976		\$8,687.00	\$508.19	\$8,178.81	3.25%	2/2/2009	32.38	\$23,036.88
9/27/1976	9/26/1977		\$8,687.00	\$508.19	\$8,178.81	3.25%	2/2/2009	31.38	\$22,311.75
9/27/1977	9/26/1978	7.2%	\$9,312.46	\$563.40	\$8,749.06	3.25%	2/2/2009	30.38	\$23,116.11
9/27/1978	9/26/1979	6.9%	\$9,955.02	\$610.24	\$9,344.78	3.25%	2/2/2009	29.38	\$23,912.91
9/27/1979	9/26/1980	7.6%	\$10,711.61	\$656.62	\$10,054.98	3.25%	2/2/2009	28.38	\$24,918.20
9/27/1980	9/26/1981	8.7%	\$11,643.52	\$774.29	\$10,869.22	3.25%	2/2/2009	27.38	\$26,088.17
9/27/1981	9/26/1982	9.1%	\$12,703.08	\$851.11	\$11,851.97	3.25%	2/2/2009	26.38	\$27,551.52
9/27/1982	9/26/1983	8.8%	\$13,820.95	\$926.00	\$12,894.94	3.25%	2/2/2009	25.38	\$29,032.50
9/27/1983	9/26/1984	6.3%	\$14,691.67	\$1,028.42	\$13,663.25	3.25%	2/2/2009	24.37	\$29,791.40
9/27/1984	9/26/1985	4.9%	\$15,411.56	\$1,086.51	\$14,325.04	3.25%	2/2/2009	23.37	\$30,251.21
9/27/1985	9/26/1986	4.2%	\$16,058.84	\$1,148.21	\$14,910.64	3.25%	2/2/2009	22.37	\$30,496.71
9/27/1986	9/26/1987	4.1%	\$16,717.26	\$1,195.28	\$15,521.97	3.25%	2/2/2009	21.37	\$30,747.77
9/27/1987	9/26/1988	3.2%	\$17,252.21	\$1,295.64	\$15,956.57	3.25%	2/2/2009	20.37	\$30,611.04
9/27/1988	9/26/1989	3.3%	\$17,821.53	\$1,338.40	\$16,483.13	3.25%	2/2/2009	19.37	\$30,625.86
9/27/1989	9/26/1990	4.1%	\$18,552.21	\$1,419.24	\$17,132.97	3.25%	2/2/2009	18.37	\$30,831.25
9/27/1990	9/26/1991	4.1%	\$19,312.85	\$1,477.43	\$17,835.42	3.25%	2/2/2009	17.37	\$31,085.07
9/27/1991	9/26/1992	4.0%	\$20,085.37	\$1,536.53	\$18,548.84	3.25%	2/2/2009	16.37	\$31,308.12
9/27/1992	9/26/1993	3.7%	\$20,828.59	\$1,593.38	\$19,235.14	3.25%	2/2/2009	15.37	\$31,444.57
9/27/1993	9/26/1994	2.6%	\$21,370.07	\$1,634.81	\$19,735.26	3.25%	2/2/2009	14.37	\$31,246.62
9/27/1994	9/26/1995	3.1%	\$22,032.54	\$1,685.49	\$20,347.05	3.25%	2/2/2009	13.37	\$31,201.22
9/27/1995	9/26/1996	2.8%	\$22,649.45	\$1,732.68	\$20,916.77	3.25%	2/2/2009	12.38	\$31,062.52
9/27/1996	9/26/1997	2.8%	\$23,283.64	\$1,781.20	\$21,502.44	3.25%	2/2/2009	11.38	\$30,927.13
9/27/1997	9/26/1998	3.4%	\$24,075.28	\$1,841.76	\$22,233.52	3.25%	2/2/2009	10.38	\$30,972.06
9/27/1998	9/26/1999	3.9%	\$25,014.22	\$1,913.59	\$23,100.63	3.25%	2/2/2009	9.38	\$31,167.05
9/27/1999	9/26/2000	3.9%	\$25,989.77	\$1,988.22	\$24,001.55	3.25%	2/2/2009	8.38	\$31,360.51
9/27/2000	9/26/2001	3.5%	\$26,899.41	\$2,057.81	\$24,841.61	3.25%	2/2/2009	7.38	\$31,436.44
9/27/2001	9/26/2002		\$26,899.41	\$2,057.81	\$24,841.61	3.25%	2/2/2009	6.38	\$30,446.92
9/27/2002	9/26/2003		\$26,899.41	\$2,057.81	\$24,841.61	3.25%	2/2/2009	5.38	\$29,488.54
9/27/2003	9/26/2004		\$26,899.41	\$2,057.81	\$24,841.61	3.25%	2/2/2009	4.38	\$28,557.83
9/27/2004	4/26/2005		\$15,623.77	\$1,195.22	\$14,428.55	3.25%	2/2/2009	3.78	\$16,281.73
<u>\$517,546.56</u>									<u>\$885,097.27</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) Table 10. Wages and Salaries, Private Industry Workers: Employment Cost Index by Occupational and Industry Group, 1975-99; Employment Cost Indexes, 1975-99; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2532; September 2000. Factor for the 12 months ended December for the year preceding the year of the Annual Start.
- (4) Adjusted gross wages are calculated as the previous year's adjusted gross wages increased by the employment cost index factor.
- (5) Reported wages subject to Social Security tax in the last full year preceding death and extracted from Social Security Administration records.
- (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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.
- (9) The sentencing date is February 2, 2009, Defendant Joseph Lombardo's expected sentencing date.
- (10) Years to trial are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity with interest 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 P. 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>Employment Cost Index Factor (3)</u>	<u>Adjusted Gross Wages (4)</u>	<u>Payroll Taxes (6)</u>	<u>Net Wages (7)</u>	<u>Prejudgment Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
			\$26,942.10 (5)						
6/14/1986	6/13/1987	4.1%	\$28,046.73	\$2,005.34	\$26,041.39	3.25%	2/5/2009	21.67	\$52,076.38
6/14/1987	6/13/1988	3.2%	\$28,944.22	\$2,173.71	\$26,770.51	3.25%	2/5/2009	20.67	\$51,844.80
6/14/1988	6/13/1989	3.3%	\$29,899.38	\$2,245.44	\$27,653.94	3.25%	2/5/2009	19.67	\$51,869.91
6/14/1989	6/13/1990	4.1%	\$31,125.26	\$2,381.08	\$28,744.17	3.25%	2/5/2009	18.67	\$52,217.76
6/14/1990	6/13/1991	4.1%	\$32,401.39	\$2,478.71	\$29,922.68	3.25%	2/5/2009	17.67	\$52,647.64
6/14/1991	6/13/1992	4.0%	\$33,697.45	\$2,577.85	\$31,119.59	3.25%	2/5/2009	16.66	\$53,025.42
6/14/1992	6/13/1993	3.7%	\$34,944.25	\$2,673.24	\$32,271.02	3.25%	2/5/2009	15.66	\$53,256.53
6/14/1993	6/13/1994	2.6%	\$35,852.80	\$2,742.74	\$33,110.06	3.25%	2/5/2009	14.66	\$52,921.26
6/14/1994	6/13/1995	3.1%	\$36,964.24	\$2,827.76	\$34,136.47	3.25%	2/5/2009	13.66	\$52,844.37
6/14/1995	6/13/1996	2.8%	\$37,999.24	\$2,906.94	\$35,092.30	3.25%	2/5/2009	12.66	\$52,609.45
6/14/1996	6/13/1997	2.8%	\$39,063.22	\$2,988.34	\$36,074.88	3.25%	2/5/2009	11.66	\$52,380.16
6/14/1997	6/13/1998	3.4%	\$40,391.37	\$3,089.94	\$37,301.43	3.25%	2/5/2009	10.66	\$52,456.26
6/14/1998	6/13/1999	3.9%	\$41,966.63	\$3,210.45	\$38,756.18	3.25%	2/5/2009	9.66	\$52,786.49
6/14/1999	6/13/2000	3.9%	\$43,603.33	\$3,335.65	\$40,267.67	3.25%	2/5/2009	8.66	\$53,114.15
6/14/2000	6/13/2001	3.5%	\$45,129.44	\$3,452.40	\$41,677.04	3.25%	2/5/2009	7.66	\$53,242.75
6/14/2001	6/13/2002		\$45,129.44	\$3,452.40	\$41,677.04	3.25%	2/5/2009	6.66	\$51,566.83
6/14/2002	6/13/2003		\$45,129.44	\$3,452.40	\$41,677.04	3.25%	2/5/2009	5.66	\$49,943.66
6/14/2003	6/13/2004		\$45,129.44	\$3,452.40	\$41,677.04	3.25%	2/5/2009	4.65	\$48,367.35
6/14/2004	2/19/2005		\$31,034.22	\$2,374.12	\$28,660.10	3.25%	2/5/2009	3.97	\$32,537.29
<u>\$652,630.57</u>									<u>\$971,708.45</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) Table 10. Wages and Salaries, Private Industry Workers: Employment Cost Index by Occupational and Industry Group, 1975-99; Employment Cost Indexes, 1975-99; U.S. Department of Labor, Bureau of Labor Statistics; Bulletin 2532; September 2000. Factor for the 12 months ended December for the year preceding the year of the Annual Start.
- (4) Adjusted gross wages are calculated as the previous year's adjusted gross wages increased by the employment cost index factor.
- (5) Reported wages subject to Social Security tax in the last full year preceding death and extracted from Social Security Administration records.
- (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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.
- (9) The sentencing date is February 5, 2009, Defendant James Marcello's expected sentencing date.
- (10) Years to trial are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity with interest 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

<u>Emil Vaci</u>		<u>Age</u>
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 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>Prejudgment Interest Rate (8)</u>	<u>Sentencing Date (9)</u>	<u>Years to Trial (10)</u>	<u>Lost Earnings Capacity With Interest (11)</u>
6/6/1986	2/16/1987	1,403	\$3.35	<u>\$4,699.18</u>	<u>\$335.99</u>	<u>\$4,363.19</u>	3.25%	1/26/2009	21.96	<u>\$8,807.49</u>
				<u>\$4,699.18</u>		<u>\$4,363.19</u>				<u>\$8,807.49</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 3.25%, i.e. the Federal Prime Rate at January 15, 2009.
- (9) The sentencing date is January 26, 2009, Defendant Paul Schiro's expected sentencing date.
- (10) Years to trial are calculated based on the difference between the end of a calculated period and the trial date.
- (11) Lost earnings capacity with interest 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.