

**UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WISCONSIN**

LAWRENCE G. RUPPERT, *et al.*,

Plaintiffs,

v.

ALLIANT ENERGY CASH BALANCE  
PENSION PLAN,

Defendant.

3:08-CV-00127-bbc  
Judge Barbara B. Crabb

**FINAL JUDGMENT**

This action came for consideration before the Court with District Judge Barbara B. Crabb presiding. The issues have been considered and a decision has been rendered. In accordance with the Court's prior rulings and the decision of the Seventh Circuit in *Ruppert v. Alliant Energy Cash Balance Plan*, 726 F.3d 936, 942 (7th Cir. 2013), it is hereby ORDERED and ADJUDGED as follows:

1. Defendant Alliant Energy Cash Balance Pension Plan violated 29 U.S.C. § 1054(c)(3) by: (1) underpaying the lump sum benefits of Ms. Shannon Bohannon and all members of the Class A certified in the July 2, 2012 order of this court through the application of an interest crediting rate of less than 8.2%; and (2) applying a preretirement mortality discount when calculating lump sum benefits of Mr. Lawrence Ruppert, Mr. Thomas Larson, Ms. Shannon Bohannon and all members of Class B certified in the July 2, 2012 order.
2. The claims of Class A plaintiffs who received their original lump sum benefits before March 1, 2002 are barred by the statute of limitations.

3. Plaintiffs and class members are awarded \$8,936,437.36 in additional Plan benefits and prejudgment interest through September 6, 2012, plus post-judgment interest at the rate provided by 28 U.S.C. § 1961 through the date of payment.

4. This award will be distributed to class members net of the attorney's fees and cost award shown in the Court's February 4, 2013 order, in accordance with the allocation method reflected in Attachment A.

5. The Court finds that mode of payment of the fee and cost award to class counsel is fair and proper under the circumstances and comports with both the common fund doctrine and ERISA.

6. The remaining amount shall be distributed to the individual class members as identified in column 9 of Attachment A ("Amount to Be Distributed as of December 31, 2013"), with post-judgment interest (calculated on the gross payment (column 6 – "Updated 12/31/13 Gross Payment Amount")) applied from January 1, 2014 to the date payment is mailed. The mailing of payments ("Awards") will be as follows:

- a. Awards totaling less than \$199 shall be paid by the Plan via mail to the address provided by Class Counsel no later than the first day of the month following 75 days after entry of this judgment.
- b. For Awards totaling more than \$199, no later than the first day of the month following 45 days after entry of this judgment, the Plan shall provide notice to the individual class member at the address provided by Class Counsel that he or she may elect to have the Award paid directly to an eligible rollover retirement account. The notice shall require that an election to distribute funds to an eligible

rollover retirement account be received by the Plan within 30 days of the date of the notice. In the absence of timely receipt of an election to distribute funds to an eligible rollover account, Defendant will assume that the participant is not making such an election.

- c. For Awards totaling more than \$199, the Plan shall pay the Award no later than the first day of the month following 105 days after entry of this judgment via mail to the address provided by Class Counsel or to an eligible rollover retirement account if directed by the class member in a timely election made pursuant to paragraph 5(c).
- d. The Plan may withhold any required federal or state withholdings from Awards paid directly to class members.
- e. Execution on any Award shall be stayed until the second day of the month following 105 days after entry of this judgment in order to permit class members an opportunity to elect to have the Award paid to an eligible rollover retirement account.

6. Finally, Plaintiffs' counsel is to pay Mr. Ruppert and Mr. Larson incentive awards of \$7,500 each within 30 days of receipt of counsel's attorney's fees and cost award.

Approved as to form this 6<sup>th</sup> day of January, 2014

Barbara B. Crabb  
Barbara B. Crabb  
District Judge

Peter Oppeneer  
Peter Oppeneer  
Clerk of Court

1/8/14  
Date