

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

LAWRENCE G. RUPPERT and
THOMAS A. LARSON,
on behalf of themselves and on behalf
of all others similarly situated,

Plaintiffs,

v.

ALLIANT ENERGY CASH
BALANCE PENSION PLAN,

Defendant.

ORDER

08-cv-127-bbc

In an order dated July 2, 2012, I granted plaintiff Lawrence Ruppert's and Thomas Larson's motion for summary judgment with respect to the claims of the certified subclasses that defendant Alliant Energy Cash Balance Pension Plan violated the Employment Retirement Income Security Act, 29 U.S.C. §§ 1001-1461, when it used a five-year rolling average to calculate future interest credits and applied a preretirement mortality discount to lump sum distributions of plaintiffs' retirement benefits. I concluded that defendant was required to use an 8.2% projection rate for each class member and could not apply a discount. I asked the parties to prepare a proposed judgment and to file briefs in support of their version if they could not agree on one. (I also asked the parties to address the question whether class members should receive an updated notice before judgment is

entered; I agree with the parties that additional prejudgment notice is not needed.)

Not surprisingly, the parties could not agree on a proposed judgment. With respect to the amount, plaintiffs propose an amount of \$18,677,671.33, dkt. #570-1; defendant proposes \$17,006,775.62. Dkt. #562.

There seem to be three issues in dispute regarding how the judgment should be calculated. The first is whether it was appropriate for defendant to use a five-year rolling average to calculate the benefits of some of the class members. The obvious answer is no. It is unnecessary to discuss the reasons that defendant made this adjustment because none of them address the fundamental problem: it is inconsistent with this court's previous orders.

The second issue is whether defendant should apply the projection rate to the participant's account balance under the 1998 plan or the balance as it was adjusted by the 2011 plan amendment. There is a difference because of the way the plans award interest credits for the participant's final year in the plan. The 1998 plan awarded a 4% interest credit; the 2011 amendment awarded the actual interest credit for that year, which exceeded 4% some years. Compare 1998 plan, § 3.5(b), dkt. #528-2 at 20, with 2011 amendment dkt. # 528-20 at 3.

Plaintiffs say that defendant must use the amount determined under the 2011 amendment because that is a vested benefit under 29 U.S.C. § 1002(23). Defendant does not develop any argument to the contrary, but argues that it was entitled to use the amount under the 1998 plan because, in the July 2 order, the court dismissed any claims relating to

the way interest credits were calculated in the distribution year. That is not the case. The issue in dispute was whether “the May 2011 amendment required defendant to apply the actual interest credit in the partial year of distribution *to those participants who did not receive corrective payments under the amendment.*” Dkt. #554 at 5 (emphasis added). That was the only issue in dispute because defendant already had made the adjustment to participants who received a corrective payment, something it is now trying to “undo” by using the 1998 plan to calculate those participants’ cash balance accounts. Because defendant’s only argument in support of this approach is a misreading of the July 2 order, I agree with plaintiffs that defendant must use the amount provided by the 2011 amendment.

The third issue is whether defendant may apply a prejudgment interest rate different from the one this court ordered in an order dated March 10, 2011. Dkt. #425. Again, defendant develops no argument for disregarding the March 2011 order, so I see no reason to do so.

Because I am rejecting each of defendant’s objections to plaintiffs’ calculations, I will adopt plaintiffs’ figures and the attachment explaining how the judgment is to be distributed to each class member.

The parties’ proposed judgments differ in other ways as well. Oddly, plaintiffs left out a proposed declaration that defendant violated ERISA, which is obviously a prerequisite to an award of damages. Because plaintiffs do not object to defendant’s proposed declaration, I will adopt it. I also agree with defendant that no reference to attorney fees should be included in the judgment because those fees have not yet been awarded or even requested.

The court of appeals has made it clear that an award of attorney fees does not need to be included in the judgment, Feldman v. Olin Corp., 673 F.3d 515, 516-17 (7th Cir. 2012), and plaintiffs have identified no reason it is necessary to do so in this case.

Plaintiffs have submitted a proposed class notice to accompany counsel's fee petition, along with a proposed schedule for briefing the petition and a motion to compel related to that petition. Defendant has not objected to the schedule or the form of the proposed notice. I have reviewed the notice and see no problem with it for the most part; it adequately explains what has happened in the case so far and how each class member may object to counsel's fee petition. The only problem I see is that plaintiffs refer to their amended complaint challenging the 2011 plan amendment as a "supplemental complaint." Although that is how plaintiffs have described their amended complaint in their filings, that is misleading because it suggests that plaintiffs' original challenges to the 1998 plan remain part of the case. As both sides and this court have agreed, the claims under the 1998 plan are moot. Accordingly, before counsel sends its notice to the class it should replace all references to "the supplemental complaint" with "the amended complaint."

ORDER

IT IS ORDERED that

1. It is DECLARED that defendant Alliant Energy Cash Balance Pension Plan violated 29 U.S.C. § 1054(c)(3) by underpaying the lump sum retirement benefits of plaintiffs Lawrence G. Ruppert, Thomas A. Larson and all members of the certified

subclasses identified in the July 2, 2012 order.

2. Plaintiffs are AWARDED \$7,890,569.75 in additional plan benefits and \$10,787,101.58 in prejudgment interest, to be distributed to class members as set forth in the attachment to this opinion.

3. Plaintiffs' proposed class notice is APPROVED with the change discussed in this order.

4. The clerk of court is directed to enter judgment accordingly and close this case.

FURTHER IT IS ORDERED that

1. Plaintiffs may have until August 31, 2012 to file and serve their motion to compel. Defendant may have until September 7, 2012, to file a response.

2. Plaintiffs may have until September 10, 2012, to file their fee petition and send notice to the class members. Defendant may file its response no later than 14 days after the court resolves plaintiffs' motion to compel. Plaintiffs may file their reply no later than seven days after defendant files its response.

Entered this 24th day of August, 2012.

BY THE COURT:
/s/
BARBARA B. CRABB
District Judge

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
9322	232.31	370.64	138.33	A	B
2656	0.00	29,712.33	29,712.33		B
1763	16,359.70	29,897.17	13,537.47	A	B
15507	0.00	319.80	319.80		B
1483	19,409.77	35,152.93	15,743.16	A	B
6700	5,123.27	17,376.83	12,253.56	A	B
9623	0.00	6,603.25	6,603.25		B
7347	6,863.40	14,760.44	7,897.04	A	B
2842	19,919.88	72,658.07	52,738.19	A	B
1546	40,954.48	67,655.73	26,701.25	A	B
1071	1,125.88	6,605.97	5,480.09	A	B
6595	8,374.87	24,117.23	15,742.36	A	B
11227	0.00	432.80	432.80		B
7350	858.86	1,457.49	598.63	A	B
7351	699.91	1,194.23	494.32	A	B
11169	447.65	1,105.89	658.24	A	B
2655	7,514.43	26,896.70	19,382.27	A	B
1061	14,954.50	24,514.10	9,559.60	A	B
2472	532.25	5,787.73	5,255.48	A	B
2695	14,893.84	27,013.26	12,119.42	A	B
9436	1,968.66	6,966.47	4,997.81	A	B
1114	12,920.97	22,300.43	9,379.46	A	B
2551	24,602.14	47,647.77	23,045.63	A	B
6214	16,804.02	29,184.32	12,380.30	A	B
1089	18,247.60	30,966.23	12,718.63	A	B

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PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
10263	123.81	441.49	317.68	A	B
2587	1,188.12	11,371.90	10,183.78	A	B
9881	444.09	1,485.37	1,041.28	A	B
2178	14,121.23	24,371.98	10,250.75	A	B
10089	492.60	1,517.06	1,024.46	A	B
10950	193.08	638.32	445.24	A	B
1808	0.00	0.00	0.00	A	B
2307	13,668.71	28,608.93	14,940.22	A	B
1611	0.00	14,573.98	14,573.98	A	B
10117	1,127.54	2,809.90	1,682.36	A	B
1931	0.00	15,978.41	15,978.41		B
8112	0.00	8,231.54	8,231.54		B
2117	0.00	0.00	0.00		B
3856	42,664.42	69,667.54	27,003.12	A	B
7146	0.00	0.00	0.00		B
5692	923.05	1,613.82	690.77	A	B
9238	826.58	3,195.13	2,368.55	A	B
11116	359.21	827.93	468.72	A	B
2507	1,450.20	8,742.22	7,292.02	A	B
10090	880.10	2,356.74	1,476.64	A	B
1770	60,173.11	103,853.39	43,680.28	A	B
1366	31,235.88	50,028.89	18,793.01	A	B
7881	0.00	11,785.66	11,785.66		B
1053	4,231.97	19,863.92	15,631.95	A	B
2129	28,071.74	52,478.05	24,406.31	A	B

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PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
1743	16,939.73	32,585.45	15,645.72	A	B
3508	2,644.59	6,632.44	3,987.85	A	B
1861	0.00	4,347.97	4,347.97	A	B
2585	15,959.50	26,937.98	10,978.48	A	B
6484	0.00	1,399.77	1,399.77	A	B
2369	3,773.82	10,012.21	6,238.39	A	B
10003	1,756.13	4,554.39	2,798.26	A	B
10294	1,885.35	4,404.01	2,518.66	A	B
2232	5,798.76	10,999.19	5,200.43	A	B
5235	0.00	340.68	340.68	A	B
1899	962.92	1,839.41	876.49	A	B
2489	42,063.71	71,382.24	29,318.53	A	B
6906	3,906.86	6,404.30	2,497.44	A	B
1260	26,836.74	44,487.68	17,650.94	A	B
9690	62.41	263.04	200.63	A	B
9273	1,164.44	4,597.53	3,433.09	A	B
15479	311.94	728.01	416.07	A	B
1598	0.00	0.00	0.00		B
1047	16,526.27	28,045.13	11,518.86	A	B
9493	72.69	182.62	109.93	A	B
9008	4,534.92	15,217.10	10,682.18	A	B
6492	945.09	1,701.21	756.12	A	B
1289	26,783.78	51,873.02	25,089.24	A	B
1015	5,578.79	21,490.28	15,911.49	A	B
2816	36,888.34	63,665.96	26,777.62	A	B

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PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
7136	0.00	1,977.04	1,977.04		B
10144	0.00	2,790.15	2,790.15		B
1344	33,213.99	62,550.08	29,336.09	A	B
1457	5,140.64	21,813.87	16,673.23	A	B
9176	1,528.56	4,347.59	2,819.03	A	B
1068	5,310.54	8,509.34	3,198.80	A	B
9696	235.31	379.81	144.50	A	B
10181	463.98	1,598.21	1,134.23	A	B
2541	0.00	19,293.04	19,293.04		B
1337	19,309.45	48,693.37	29,383.92	A	B
10118	1,527.09	3,539.45	2,012.36	A	B
10497	431.90	1,090.50	658.60	A	B
2197	792.26	41,487.68	40,695.42	A	B
2352	29,568.96	47,009.17	17,440.21	A	B
1322	0.00	38,975.88	38,975.88	A	B
1766	5,751.94	21,329.94	15,578.00	A	B
8133	4,465.79	7,099.78	2,633.99	A	B
9209	1,656.18	2,633.02	976.84	A	B
9958	0.00	1,668.70	1,668.70		B
5967	1,080.82	8,486.07	7,405.25	A	B
7159	4,323.45	7,005.45	2,682.00	A	B
1492	3,582.60	10,698.00	7,115.40	A	B
1034	20,310.66	35,054.38	14,743.72	A	B
7113	0.00	176.58	176.58	A	B
2216	11,998.62	22,920.25	10,921.63	A	B

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PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
11059	378.64	909.78	531.14	A	B
9073	987.84	1,619.31	631.47	A	B
1562	32,297.56	69,856.25	37,558.69	A	B
9698	615.79	1,001.65	385.86	A	B
7888	372.09	710.78	338.69	A	B
1128	24,727.72	42,677.83	17,950.11	A	B
2461	48,370.64	83,483.38	35,112.74	A	B
1160	2,274.03	10,748.77	8,474.74	A	B
11141	0.00	375.49	375.49		B
6211	22,590.47	38,336.09	15,745.62	A	B
6822	2,636.37	9,604.69	6,968.32	A	B
2347	8,721.62	16,543.33	7,821.71	A	B
9439	191.97	309.86	117.89	A	B
6184	1,290.13	2,201.30	911.17	A	B
9367	536.42	852.81	316.39	A	B
1094	9,309.33	32,108.66	22,799.33	A	B
5761	0.00	3,305.44	3,305.44	A	B
11042	143.40	356.95	213.55	A	B
7941	1,358.39	2,317.77	959.38	A	B
9504	155.43	327.45	172.02	A	B
9607	2,671.35	9,789.36	7,118.01	A	B
1980	4,953.06	8,602.21	3,649.15	A	B
11085	404.38	1,016.80	612.42	A	B
10404	480.67	1,131.45	650.78	A	B
2441	0.00	29,934.44	29,934.44	A	B

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2594	0.00	8,121.86	8,121.86	A	B
1859	12,211.02	23,325.99	11,114.97	A	B
8143	888.41	2,982.17	2,093.76	A	B
11178	454.03	1,098.58	644.55	A	B
9883	222.24	680.81	458.57	A	B
10202	1,476.67	3,453.34	1,976.67	A	B
9959	1,397.46	3,543.98	2,146.52	A	B
1426	15,075.63	25,583.39	10,507.76	A	B
2350	0.00	4,823.37	4,823.37	A	B
1045	24,392.39	39,830.80	15,438.41	A	B
9121	1,315.34	2,156.17	840.83	A	B
1105	60,344.26	100,073.39	39,729.13	A	B
2646	23,607.51	71,481.05	47,873.54	A	B
10091	1,274.22	4,110.68	2,836.46	A	B
10953	141.78	439.17	297.39	A	B
1400	4,951.28	27,467.95	22,516.67		B
8151	539.49	891.22	351.73	A	B
7119	0.00	10,249.40	10,249.40		B
2009	0.00	10,512.35	10,512.35		B
2325	0.00	57,345.58	57,345.58	A	B
1031	7,725.03	14,756.67	7,031.64	A	B
9644	389.98	1,643.21	1,253.23	A	B
9740	188.43	653.29	464.86	A	B
7082	1,166.97	1,991.16	824.19	A	B
9839	60.28	508.98	448.70	A	B

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1146	16,454.59	62,177.94	45,723.35	A	B
2502	0.00	7,647.36	7,647.36	A	B
10350	305.85	952.57	646.72	A	B
10072	1,698.80	4,216.70	2,517.90	A	B
1881	10,193.84	17,393.40	7,199.56	A	B
1505	8,210.99	61,859.23	53,648.24	A	B
9037	220.44	370.20	149.76	A	B
9323	20.43	730.69	710.26	A	B
2632	10,126.94	19,208.96	9,082.02	A	B
9608	1,639.72	3,705.13	2,065.41	A	B
9212	366.05	1,061.13	695.08	A	B
9653	3,167.71	8,071.83	4,904.12	A	B
15438	276.89	643.91	367.02	A	B
1667	0.00	20,377.65	20,377.65		B
9556	243.79	814.85	571.06	A	B
9160	55.86	290.03	234.17	A	B
10258	72.31	256.49	184.18	A	B
15523	0.00	118.53	118.53		B
5266	0.00	14,151.19	14,151.19		B
2150	32,954.97	58,009.91	25,054.94	A	B
2056	0.00	7,164.02	7,164.02	A	B
2205	0.00	81,953.99	81,953.99	A	B
1023	29,753.59	50,767.52	21,013.93	A	B
11121	124.32	333.39	209.07	A	B
2085	6,957.12	23,435.79	16,478.67	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
1701	31,118.61	51,606.31	20,487.70	A	B
2047	28,511.58	49,208.43	20,696.85	A	B
3066	287.20	548.62	261.42	A	B
10182	1,850.95	4,654.86	2,803.91	A	B
1869	0.00	3,821.91	3,821.91	A	B
1234	0.00	38,377.21	38,377.21	A	B
9259	342.62	561.64	219.02	A	B
6176	9,057.08	15,834.96	6,777.88	A	B
3834	21,347.13	34,993.20	13,646.07	A	B
2737	1,056.88	9,062.68	8,025.80	A	B
1879	5,478.72	15,165.77	9,687.05	A	B
2578	15,387.08	40,047.07	24,659.99	A	B
2597	14,897.76	40,716.24	25,818.48	A	B
6868	543.36	1,015.77	472.41	A	B
8159	1,996.91	4,820.72	2,823.81	A	B
15439	255.95	592.99	337.04	A	B
1818	0.00	29,376.98	29,376.98	A	B
10954	133.01	427.69	294.68	A	B
2665	10,535.54	38,588.52	28,052.98	A	B
2011	0.00	0.00	0.00		B
2567	5,464.34	16,820.18	11,355.84		B
8113	1,325.34	4,360.58	3,035.24	A	B
7373	0.00	708.05	708.05	A	B
1174	9,382.63	17,540.14	8,157.51	A	B
1603	46,832.57	79,475.01	32,642.44	A	B

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2633	21,589.03	36,636.65	15,047.62	A	B
1576	77,984.81	128,828.86	50,844.05	A	B
10367	466.12	1,274.17	808.05	A	B
2253	0.00	9,066.73	9,066.73		B
2253	0.00	12,088.97	12,088.97		B
2253	0.00	9,066.73	9,066.73		B
1937	21,380.03	53,852.46	32,472.43	A	B
1261	27,005.84	67,367.55	40,361.71	A	B
1090	21,461.50	37,040.62	15,579.12	A	B
1485	0.00	0.00	0.00	A	B
10010	1,930.07	4,423.23	2,493.16	A	B
9702	557.30	1,742.38	1,185.08	A	B
7099	188.43	644.76	456.33	A	B
1447	4,427.15	8,397.50	3,970.35	A	B
9245	0.00	2,931.87	2,931.87		B
1647	65,366.37	105,506.81	40,140.44	A	B
11097	415.66	966.48	550.82	A	B
2535	39,022.62	74,542.59	35,519.97	A	B
7973	1,076.07	1,807.10	731.03	A	B
2522	0.00	0.00	0.00	A	B
1870	0.00	11,227.06	11,227.06		B
1248	18,591.57	39,668.62	21,077.05	A	B
8135	791.34	1,297.20	505.86	A	B
9246	1,360.59	4,801.47	3,440.88	A	B
1908	9,857.67	18,564.41	8,706.74	A	B

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PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
2497	11,749.07	19,642.51	7,893.44	A	B
7086	2,206.91	3,659.88	1,452.97	A	B
2310	5,810.07	10,861.50	5,051.43	A	B
1939	4,229.87	51,133.61	46,903.74	A	B
4795	172.39	324.65	152.26	A	B
2316	56,319.92	97,203.13	40,883.21	A	B
11203	170.23	398.35	228.12	A	B
7312	62.44	104.86	42.42	A	B
1873	33,830.85	55,457.09	21,626.24	A	B
8095	1,296.63	5,188.59	3,891.96	A	B
2091	0.00	0.00	0.00	A	B
2406	149.56	5,649.15	5,499.59	A	B
9298	0.00	11,970.28	11,970.28		B
9530	0.00	4,889.04	4,889.04		B
11086	314.21	744.88	430.67	A	B
9422	213.44	845.48	632.04	A	B
2582	32,659.32	56,367.06	23,707.74	A	B
2027	0.00	25,743.15	25,743.15		B
9764	2,996.17	7,392.57	4,396.40	A	B
3979	0.00	8,053.53	8,053.53		B
9299	1,230.38	4,031.81	2,801.43	A	B
7190	784.47	1,422.81	638.34	A	B
9010	798.83	3,660.58	2,861.75	A	B
8114	6,514.18	15,118.86	8,604.68	A	B
9656	0.00	3,418.25	3,418.25		B

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PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
1060	20,348.17	35,119.12	14,770.95	A	B
2133	0.00	27,206.41	27,206.41	A	B
4631	4,054.40	13,349.45	9,295.05		B
2630	18,358.99	29,863.03	11,504.04	A	B
2293	8,171.85	14,103.88	5,932.03	A	B
9458	0.00	2,747.07	2,747.07		B
6430	15,353.44	36,252.43	20,898.99	A	B
1097	47,438.91	81,875.30	34,436.39	A	B
7377	895.64	1,624.44	728.80	A	B
1765	11,553.92	20,200.32	8,646.40	A	B
6190	0.00	0.00	0.00	A	B
1393	15,142.26	24,535.58	9,393.32	A	B
9423	47.78	78.32	30.54	A	B
2194	10,143.05	17,033.74	6,890.69	A	B
1803	2,526.48	4,826.18	2,299.70	A	B
2500	8,318.21	14,116.03	5,797.82	A	B
1017	0.00	10,957.51	10,957.51		B
9484	361.44	590.20	228.76	A	B
1645	0.00	20,443.33	20,443.33		B
1155	0.00	8,631.20	8,631.20	A	B
1410	22,636.14	53,388.86	30,752.72	A	B
1037	0.00	0.00	0.00	A	B
10093	2,071.94	5,132.66	3,060.72	A	B
9162	63.18	103.57	40.39	A	B
4089	0.00	449.29	449.29	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
2845	24,892.78	40,179.04	15,286.26	A	B
1618	0.00	12,301.08	12,301.08	A	B
1148	44,907.96	77,993.74	33,085.78	A	B
2024	0.00	5,637.21	5,637.21	A	B
7380	4,526.59	7,363.03	2,836.44	A	B
2864	45,695.22	77,968.17	32,272.95	A	B
6927	631.81	1,154.63	522.82	A	B
1070	0.00	3,779.74	3,779.74	A	B
8078	3,287.41	5,368.07	2,080.66	A	B
9744	94.86	581.09	486.23	A	B
1055	4,784.77	7,999.35	3,214.58	A	B
2045	0.00	29,381.59	29,381.59	A	B
1353	8,233.69	14,048.86	5,815.17	A	B
2615	15,471.18	26,701.87	11,230.69	A	B
7129	3,102.75	5,187.29	2,084.54	A	B
10351	0.00	619.39	619.39		B
2130	45,689.96	77,959.20	32,269.24	A	B
2527	70,520.56	116,048.46	45,527.90	A	B
1190	39,116.51	66,024.61	26,908.10	A	B
2885	7,654.96	12,694.79	5,039.83	A	B
4702	3,291.11	6,981.30	3,690.19	A	B
1773	0.00	0.00	0.00	A	B
6333	5,624.81	13,367.01	7,742.20	A	B
7194	4,209.93	6,981.64	2,771.71	A	B
8116	1,454.15	2,411.53	957.38	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
2109	46,989.42	77,027.22	30,037.80	A	B
6330	10,999.86	26,684.60	15,684.74	A	B
6756	557.21	1,026.03	468.82	A	B
2682	0.00	14,413.12	14,413.12	A	B
1969	29,656.76	48,803.09	19,146.33	A	B
1747	0.00	57,076.29	57,076.29	A	B
1846	16,654.90	31,591.32	14,936.42	A	B
6928	0.00	6,855.36	6,855.36	A	B
9928	168.11	622.99	454.88	A	B
1844	0.00	19,920.60	19,920.60		B
1685	0.00	83,458.68	83,458.68	A	B
2614	39,741.45	68,590.18	28,848.73	A	B
2382	2,076.65	3,709.92	1,633.27	A	B
7386	10,774.74	28,976.83	18,202.09	A	B
1848	21,429.20	40,647.30	19,218.10	A	B
9507	1,760.95	4,548.98	2,788.03	A	B
11142	281.77	695.71	413.94	A	B
1390	0.00	8,861.68	8,861.68	A	B
2596	22,268.42	37,995.84	15,727.42	A	B
1830	34,454.93	59,839.48	25,384.55	A	B
7201	3,294.52	5,686.05	2,391.53	A	B
2164	4,193.37	14,092.54	9,899.17	A	B
8146	1,001.18	2,519.36	1,518.18	A	B
1990	12,745.39	28,723.53	15,978.14	A	B
7390	836.28	2,635.28	1,799.00	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
2114	28,097.74	45,341.06	17,243.32	A	B
5978	4,394.30	16,164.09	11,769.79	A	B
9451	880.38	1,415.52	535.14	A	B
2603	0.00	15,705.87	15,705.87	A	B
5975	9,142.83	25,850.70	16,707.87	A	B
2611	41,071.81	66,037.48	24,965.67	A	B
2086	8,455.51	22,599.01	14,143.50	A	B
7204	610.12	1,313.70	703.58	A	B
2073	19,499.32	32,599.65	13,100.33	A	B
1415	27,552.27	47,552.75	20,000.48	A	B
1927	25,567.59	43,377.60	17,810.01	A	B
9214	324.78	3,715.94	3,391.16	A	B
15511	0.00	228.37	228.37		B
11063	267.65	647.24	379.59	A	B
1173	29,858.60	50,670.13	20,811.53	A	B
10325	306.08	968.84	662.76	A	B
8079	313.89	532.67	218.78	A	B
2413	0.00	32,951.11	32,951.11	A	B
1750	7,128.68	13,425.05	6,296.37	A	B
2064	10,151.24	18,692.11	8,540.87	A	B
1571	1,586.86	18,867.74	17,280.88		B
9612	2,076.54	4,611.53	2,534.99	A	B
10228	178.53	573.63	395.10	A	B
5853	0.00	8,537.57	8,537.57		B
10185	1,099.82	2,583.80	1,483.98	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
2059	52,885.26	91,275.21	38,389.95	A	B
6055	445.59	851.18	405.59	A	B
4865	9,545.89	17,053.66	7,507.77	A	B
2215	4,110.97	9,591.54	5,480.57	A	B
2228	17,222.71	30,185.90	12,963.19		B
9974	424.93	1,710.74	1,285.81	A	B
2478	4,381.78	15,617.18	11,235.40	A	B
1059	5,029.49	15,090.67	10,061.18	A	B
10987	0.00	1,089.44	1,089.44		B
6170	1,989.54	4,830.95	2,841.41	A	B
1548	20,014.84	37,692.85	17,678.01	A	B
1270	24,104.71	40,299.10	16,194.39	A	B
7319	2,855.27	4,644.43	1,789.16	A	B
1084	26,804.42	45,735.46	18,931.04	A	B
1405	0.00	61,538.29	61,538.29	A	B
4169	16,394.08	30,445.87	14,051.79	A	B
7903	6,163.05	29,926.93	23,763.88	A	B
10097	4,060.96	9,799.18	5,738.22	A	B
2039	14,274.01	23,971.07	9,697.06	A	B
10326	0.00	3,492.29	3,492.29		B
2292	3,993.32	7,520.40	3,527.08	A	B
2726	20,316.09	35,063.75	14,747.66	A	B
2163	19,881.37	32,970.76	13,089.39	A	B
1158	7,903.29	12,756.57	4,853.28	A	B
1512	42,662.83	68,861.39	26,198.56	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
9659	536.79	1,826.88	1,290.09	A	B
9887	261.12	1,072.26	811.14	A	B
10988	1,527.41	3,573.66	2,046.25	A	B
9888	335.99	1,175.78	839.79	A	B
1083	0.00	23,233.87	23,233.87	A	B
4316	3,242.61	6,194.17	2,951.56	A	B
4789	0.00	827.86	827.86	A	B
7214	113.10	219.04	105.94	A	B
9122	700.44	1,195.14	494.70	A	B
9011	2,948.80	4,796.57	1,847.77	A	B
2072	2,406.36	4,397.60	1,991.24	A	B
5508	189.18	356.27	167.09	A	B
1783	2,244.58	4,347.15	2,102.57	A	B
7397	1,417.74	10,467.38	9,049.64	A	B
4939	6,610.08	37,029.95	30,419.87	A	B
1654	0.00	8,702.13	8,702.13	A	B
7400	2,720.18	4,547.69	1,827.51	A	B
2354	3,742.41	12,178.49	8,436.08	A	B
9330	215.65	860.65	645.00	A	B
9375	2,126.40	3,445.49	1,319.09	A	B
1222	0.00	14,056.77	14,056.77	A	B
1397	41,160.51	75,791.43	34,630.92	A	B
9109	327.72	547.89	220.17	A	B
2207	7,365.90	13,871.79	6,505.89	A	B
10405	58.53	220.13	161.60	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
10099	1,516.86	4,776.01	3,259.15	A	B
1549	7,980.41	13,470.10	5,489.69	A	B
1541	25,606.84	43,692.07	18,085.23	A	B
2260	0.00	7,157.35	7,157.35	A	B
9460	7,855.86	18,425.51	10,569.65	A	B
1877	25,782.73	43,992.18	18,209.45	A	B
2131	10,925.95	20,425.26	9,499.31	A	B
1641	14,609.19	26,099.21	11,490.02	A	B
9932	242.63	934.78	692.15	A	B
1966	42,460.06	73,282.25	30,822.19	A	B
5185	3,592.07	25,492.36	21,900.29	A	B
6450	0.00	580.29	580.29	A	B
10328	1,129.53	2,673.88	1,544.35	A	B
9142	375.40	1,620.70	1,245.30	A	B
2123	30,520.33	53,360.27	22,839.94	A	B
1784	17,362.87	28,572.30	11,209.43	A	B
7106	3,055.17	5,184.63	2,129.46	A	B
9660	5,485.10	12,733.76	7,248.66	A	B
1433	0.00	37,568.07	37,568.07	A	B
1738	23,050.28	39,116.39	16,066.11	A	B
2621	26,324.21	45,433.22	19,109.01	A	B
9148	4,147.96	10,045.82	5,897.86	A	B
7081	1,149.89	1,984.61	834.72	A	B
7220	2,358.03	4,069.75	1,711.72	A	B
9123	193.27	335.66	142.39	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
4615	28,635.35	49,732.34	21,096.99	A	B
1264	34,451.08	62,484.62	28,033.54	A	B
9059	1,151.00	1,942.77	791.77	A	B
1268	9,258.18	59,739.51	50,481.33	A	B
1558	20,327.39	44,955.87	24,628.48	A	B
9616	1,348.72	3,268.85	1,920.13	A	B
11187	172.41	405.45	233.04	A	B
2063	4,844.83	15,841.09	10,996.26	A	B
2306	0.00	0.00	0.00		B
2700	0.00	19,682.95	19,682.95	A	B
2449	0.00	22,108.63	22,108.63	A	B
9472	0.00	4,949.90	4,949.90		B
2699	0.00	13,521.09	13,521.09	A	B
10991	943.80	2,292.26	1,348.46	A	B
9934	2,166.20	5,352.32	3,186.12	A	B
1399	55,680.55	95,541.49	39,860.94	A	B
1535	4,542.20	51,112.77	46,570.57	A	B
1718	0.00	23,644.92	23,644.92		B
1753	14,470.89	27,642.88	13,171.99	A	B
7408	4,999.29	8,131.93	3,132.64	A	B
1319	10,670.95	35,301.16	24,630.21	A	B
2229	7,588.49	21,817.66	14,229.17	A	B
1624	6,668.31	12,827.23	6,158.92	A	B
3506	0.00	9,509.38	9,509.38	A	B
7224	6,604.95	10,500.65	3,895.70	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
10101	114.15	222.55	108.40	A	B
1809	15,214.64	28,147.54	12,932.90	A	B
7341	4,466.73	7,126.52	2,659.79	A	B
9851	126.00	588.75	462.75	A	B
7225	3,647.45	6,125.35	2,477.90	A	B
2887	320.95	613.09	292.14	A	B
7109	0.00	756.98	756.98	A	B
1154	33,752.71	57,915.81	24,163.10	A	B
11172	610.04	1,409.48	799.44	A	B
1762	17,938.39	40,157.14	22,218.75	A	B
6222	3,142.74	10,292.21	7,149.47	A	B
2513	4,924.61	20,470.84	15,546.23	A	B
1850	4,722.97	8,631.18	3,908.21	A	B
2446	17,038.37	56,296.04	39,257.67	A	B
2106	0.00	0.00	0.00		B
1162	0.00	34,920.55	34,920.55	A	B
1664	1,718.92	4,863.82	3,144.90	A	B
1417	7,110.17	12,993.76	5,883.59	A	B
5670	8,466.22	15,124.84	6,658.62	A	B
7322	202.06	342.90	140.84	A	B
1012	27,672.89	47,760.92	20,088.03	A	B
7229	3,951.73	6,304.85	2,353.12	A	B
11045	236.63	553.53	316.90	A	B
10011	51.73	462.17	410.44	A	B
7125	0.00	1,455.70	1,455.70	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
9734	3,385.19	8,137.96	4,752.77	A	B
2438	29,097.64	53,579.31	24,481.67	A	B
2714	18,022.28	30,583.86	12,561.58	A	B
10298	832.96	2,629.66	1,796.70	A	B
2696	54,279.16	93,680.96	39,401.80	A	B
2559	0.00	25,537.94	25,537.94	A	B
1086	0.00	0.00	0.00		B
9800	1,267.80	4,038.31	2,770.51	A	B
10204	1,351.29	3,472.89	2,121.60	A	B
2392	27,341.24	45,520.96	18,179.72	A	B
6907	2,895.51	4,691.70	1,796.19	A	B
7778	11,611.57	29,204.71	17,593.14	A	B
7914	2,797.48	4,773.24	1,975.76	A	B
10125	238.16	953.59	715.43	A	B
2734	46,267.84	74,104.80	27,836.96	A	B
5693	192.21	361.98	169.77	A	B
1831	7,126.86	22,920.43	15,793.57		B
1925	51,928.30	86,456.44	34,528.14	A	B
1049	52,249.83	85,319.74	33,069.91	A	B
2042	0.00	15,347.77	15,347.77	A	B
1216	8,844.87	17,130.15	8,285.28	A	B
11014	1,490.25	3,690.35	2,200.10	A	B
9377	1,778.91	5,718.16	3,939.25	A	B
2320	1,488.17	14,717.95	13,229.78	A	B
2505	3,347.93	10,261.65	6,913.72	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
8162	2,787.15	4,622.14	1,834.99	A	B
1217	14,909.59	25,732.61	10,823.02	A	B
2298	0.00	12,158.33	12,158.33	A	B
7238	1,416.10	2,390.23	974.13	A	B
1947	21,053.30	35,197.65	14,144.35	A	B
1982	0.00	9,097.77	9,097.77	A	B
6764	15,132.36	24,424.90	9,292.54	A	B
9802	7.34	16.83	9.49	A	B
9078	0.00	11,436.11	11,436.11		B
11208	0.00	300.91	300.91		B
4784	0.00	1,244.24	1,244.24	A	B
9617	2,537.91	3,802.94	1,265.03	A	B
7120	0.00	308.53	308.53	A	B
2496	5,670.39	15,895.23	10,224.84	A	B
2728	0.00	60,423.52	60,423.52	A	B
1767	16,741.47	28,894.27	12,152.80	A	B
2029	0.00	16,253.56	16,253.56		B
2389	1,319.41	2,466.54	1,147.13	A	B
1305	52,471.95	90,561.88	38,089.93	A	B
10002	145.63	497.14	351.51	A	B
1005	12,153.95	45,727.14	33,573.19	A	B
2560	715.30	17,926.53	17,211.23		B
2738	19,005.41	31,275.26	12,269.85	A	B
1816	0.00	79,145.78	79,145.78	A	B
2450	2,066.86	3,567.21	1,500.35	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
3363	1,807.54	3,119.65	1,312.11	A	B
1824	20,824.49	47,805.16	26,980.67	A	B
6870	19,863.85	32,436.06	12,572.21	A	B
9150	3,681.19	9,627.49	5,946.30	A	B
1713	13,128.91	24,543.53	11,414.62	A	B
9318	561.48	2,058.13	1,496.65	A	B
9126	4,720.32	12,636.25	7,915.93		B
1347	0.00	15,552.61	15,552.61		B
7416	8,438.14	13,939.59	5,501.45	A	B
10076	185.76	853.91	668.15	A	B
5986	3,782.49	6,453.93	2,671.44		B
10441	0.00	189.02	189.02		B
2230	5,024.89	7,988.65	2,963.76	A	B
9803	124.82	564.74	439.92	A	B
9379	704.94	2,999.57	2,294.63	A	B
1690	11,157.79	28,723.24	17,565.45	A	B
1720	19,766.05	44,892.80	25,126.75	A	B
7419	3,512.16	16,644.84	13,132.68	A	B
1785	0.00	13,951.16	13,951.16		B
2717	12,723.72	21,960.00	9,236.28	A	B
1577	0.00	23,125.87	23,125.87		B
1526	21,079.04	33,630.90	12,551.86	A	B
10299	0.00	1,638.07	1,638.07		B
2401	6,816.23	11,130.35	4,314.12	A	B
2643	12,132.68	32,531.40	20,398.72	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
9976	66.52	280.77	214.25	A	B
5793	0.00	0.00	0.00	A	B
9535	2,435.16	6,326.34	3,891.18	A	B
2267	0.00	519.58	519.58	A	B
1077	0.00	10,387.07	10,387.07	A	B
10077	4,691.82	11,418.60	6,726.78	A	B
10014	761.81	2,726.10	1,964.29	A	B
10015	121.61	419.73	298.12	A	B
2066	26,423.62	42,157.99	15,734.37	A	B
6276	64.53	123.27	58.74	A	B
1760	0.00	94,326.67	94,326.67	A	B
1967	5,362.49	9,255.18	3,892.69	A	B
7329	327.67	550.27	222.60	A	B
9163	660.31	2,091.60	1,431.29	A	B
2177	4,325.21	8,145.43	3,820.22	A	B
2751	0.00	290.71	290.71	A	B
5406	848.48	1,620.80	772.32	A	B
1413	65,532.25	113,102.78	47,570.53	A	B
1563	24,198.66	50,844.29	26,645.63	A	B
9855	519.03	1,647.74	1,128.71	A	B
2746	0.00	567.00	567.00	A	B
9303	585.21	948.24	363.03	A	B
9333	1,239.61	4,082.36	2,842.75	A	B
1391	15,557.59	31,847.67	16,290.08	A	B
9304	246.33	2,946.18	2,699.85	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
15514	285.64	659.93	374.29	A	B
9621	3,277.57	8,132.01	4,854.44	A	B
9895	0.00	2,488.02	2,488.02	B	B
10333	1,866.75	4,643.73	2,776.98	A	B
9622	0.00	7,147.24	7,147.24	B	B
1897	0.00	46,668.19	46,668.19	A	B
1309	5,889.71	11,406.79	5,517.08	A	B
11132	294.25	777.71	483.46	A	B
1032	24,960.15	43,078.98	18,118.83	A	B
1853	16,178.52	27,307.66	11,129.14	A	B
9893	427.49	1,234.37	806.88	A	B
7427	4,108.01	15,396.65	11,288.64	A	B
1133	25,498.20	49,025.88	23,527.68	A	B
1994	0.00	0.00	0.00	A	B
7922	2,432.02	4,173.07	1,741.05	A	B
2634	31,305.50	54,030.48	22,724.98	A	B
2652	0.00	9,584.67	9,584.67	B	B
1106	0.00	0.00	0.00	B	B
2384	7,155.53	30,809.97	23,654.44	A	B
1996	0.00	0.00	0.00	B	B
1445	50,826.10	84,972.86	34,146.76	A	B
1829	0.00	67,459.67	67,459.67	A	B
9219	12,424.84	28,877.21	16,452.37	A	B
2517	1,107.74	2,116.05	1,008.31	A	B
2802	4,506.37	8,297.86	3,791.49	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
1715	1,793.61	3,700.40	1,906.79	A	B
11068	96.93	243.00	146.07	A	B
1625	0.00	16,687.01	16,687.01		B
2675	20,609.10	35,569.46	14,960.36	A	B
9490	974.36	1,578.79	604.43	A	B
2503	1,262.02	11,435.11	10,173.09	A	B
2409	0.00	13,370.07	13,370.07	A	B
5954	8,898.50	14,197.26	5,298.76	A	B
1707	596.14	24,941.42	24,345.28		B
9697	654.96	1,041.27	386.31	A	B
1657	0.00	22,725.92	22,725.92		B
11100	121.24	285.94	164.70	A	B
1799	0.00	18,490.95	18,490.95	A	B
1905	4,494.44	10,074.54	5,580.10	A	B
2053	31,325.78	54,065.48	22,739.70	A	B
7428	1,678.26	2,677.61	999.35	A	B
10244	958.22	2,296.72	1,338.50	A	B
7429	4,929.52	15,723.12	10,793.60	A	B
2094	0.00	0.00	0.00	A	B
2727	27,175.83	40,516.17	13,340.34	A	B
10105	132.58	541.70	409.12	A	B
10106	147.06	576.53	429.47	A	B
2240	5,804.36	10,607.41	4,803.05	A	B
2841	0.00	384.14	384.14	A	B
10223	1,108.60	2,654.41	1,545.81	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
6435	15,109.44	35,180.95	20,071.51	A	B
9220	10,284.47	23,673.40	13,388.93	A	B
7261	261.66	499.83	238.17	A	B
7262	2,947.95	4,832.42	1,884.47	A	B
2001	18,311.63	42,318.28	24,006.65	A	B
1805	10,046.99	18,782.11	8,735.12	A	B
2555	43,802.58	76,582.32	32,779.74	A	B
8148	899.29	1,468.47	569.18	A	B
9663	531.87	2,725.09	2,193.22	A	B
1993	38,777.42	68,259.05	29,481.63	A	B
5055	4,589.18	9,461.66	4,872.48	A	B
1458	24,470.07	42,233.14	17,763.07	A	B
9283	675.47	2,363.18	1,687.71	A	B
10207	565.07	1,961.49	1,396.42	A	B
1974	14,262.93	22,675.42	8,412.49	A	B
1010	8,601.52	23,660.48	15,058.96	A	B
10208	498.08	1,232.80	734.72	A	B
2405	0.00	2,075.66	2,075.66	A	B
1374	7,039.53	12,962.33	5,922.80	A	B
1658	0.00	16,668.61	16,668.61	A	B
7431	0.00	8,843.89	8,843.89	A	B
11006	1,982.54	4,624.75	2,642.21	A	B
7432	477.19	911.55	434.36	A	B
1024	0.00	0.00	0.00	A	B
1972	0.00	12,996.01	12,996.01	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
9467	865.08	2,923.53	2,058.45	A	B
1704	10,556.03	20,022.87	9,466.84	A	B
1903	0.00	43,896.44	43,896.44	A	B
6792	0.00	6,161.15	6,161.15	A	B
9278	1,934.81	6,247.09	4,312.28	A	B
9665	0.00	1,352.25	1,352.25	A	B
9221	216.70	349.77	133.07	A	B
2398	5,560.62	20,957.22	15,396.60	A	B
9859	73.65	349.55	275.90	A	B
2070	7,339.74	18,720.73	11,380.99	A	B
2819	6,599.21	10,775.98	4,176.77	A	B
1115	22,717.08	36,809.35	14,092.27	A	B
7265	576.46	1,101.18	524.72	A	B
2173	40,670.98	70,194.46	29,523.48	A	B
2098	6,870.60	15,000.45	8,129.85	A	B
1452	22,472.18	38,784.97	16,312.79	A	B
10477	0.00	1,685.12	1,685.12	A	B
2488	9,567.51	16,416.76	6,849.25	A	B
7266	325.22	1,427.73	1,102.51	A	B
1408	43,560.86	79,607.00	36,046.14	A	B
8120	899.56	1,534.89	635.33	A	B
1573	2,611.65	5,371.89	2,760.24	A	B
2231	1,559.33	9,986.69	8,427.36	A	B
1524	0.00	20,591.83	20,591.83	A	B
10045	2,359.85	5,818.56	3,458.71	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
2160	42,299.88	73,005.80	30,705.92	A	B
2375	8,172.48	28,566.34	20,393.86	A	B
11147	372.66	925.62	552.96	A	B
9151	1,035.65	3,136.32	2,100.67	A	B
9099	2,422.28	8,150.22	5,727.94	A	B
2542	13,279.08	25,007.76	11,728.68	A	B
1792	7,506.67	26,577.37	19,070.70	A	B
2649	6,369.00	15,724.10	9,355.10	A	B
10418	1,201.57	3,231.23	2,029.66	A	B
6005	4,409.04	18,713.45	14,304.41	A	B
10188	2,579.35	5,849.81	3,270.46	A	B
9921	274.61	1,014.46	739.85	A	B
1729	0.00	16,421.69	16,421.69	A	B
2128	18,427.87	27,567.41	9,139.54	A	B
1527	0.00	52,658.18	52,658.18	A	B
9061	1,011.61	1,745.95	734.34	A	B
1892	23,341.60	41,087.71	17,746.11	A	B
9430	4,522.22	10,367.69	5,845.47	A	B
5878	1,069.60	1,815.11	745.51	A	B
7103	3,390.38	10,772.54	7,382.16	A	B
1895	130.23	2,191.27	2,061.04	A	B
7272	2,580.01	4,427.00	1,846.99	A	B
6688	0.00	527.94	527.94	A	B
2146	24,177.29	62,222.98	38,045.69	A	B
2595	0.00	17,220.52	17,220.52	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
10962	1,152.76	2,733.16	1,580.40	A	B
9222	279.69	454.95	175.26	A	B
10166	844.89	2,635.77	1,790.88	A	B
10210	141.69	474.23	332.54	A	B
1906	8,615.73	20,298.33	11,682.60		B
1020	6,824.31	22,923.64	16,099.33	A	B
6500	0.00	1,195.09	1,195.09	A	B
7275	191.14	359.96	168.82	A	B
7130	3,542.06	11,518.66	7,976.60	A	B
9710	495.33	1,222.39	727.06	A	B
2087	2,668.17	4,460.74	1,792.57	A	B
9900	655.00	1,517.29	862.29	A	B
9069	293.48	492.86	199.38	A	B
2198	0.00	2,835.49	2,835.49	A	B
1934	10,820.40	25,475.20	14,654.80	A	B
9334	1,377.85	3,540.63	2,162.78	A	B
1789	10,871.54	20,767.26	9,895.72	A	B
2340	2,508.93	8,439.83	5,930.90	A	B
7338	343.02	585.28	242.26	A	B
1079	17,565.23	30,316.01	12,750.78	A	B
2563	9,058.19	15,633.62	6,575.43	A	B
1150	11,999.24	20,978.89	8,979.65	A	B
1117	23,817.30	37,999.70	14,182.40	A	B
9083	430.91	739.39	308.48	A	B
7442	576.06	1,029.13	453.07	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
1327	45,189.97	77,993.83	32,803.86	A	B
7278	438.39	783.18	344.79	A	B
7279	4,177.58	6,821.65	2,644.07	A	B
9860	590.15	1,577.52	987.37	A	B
9569	5,120.28	14,142.13	9,021.85	A	B
9594	1,913.26	3,088.16	1,174.90	A	B
9045	715.04	1,172.13	457.09	A	B
2683	9,318.84	17,159.36	7,840.52	A	B
9514	605.18	2,205.54	1,600.36	A	B
5912	8,750.64	15,991.70	7,241.06	A	B
1793	0.00	7,257.14	7,257.14	A	B
1352	29,626.25	51,132.25	21,506.00	A	B
9711	0.00	7,159.60	7,159.60	A	B
2055	27,750.19	49,202.00	21,451.81	A	B
1621	4,223.44	12,619.43	8,395.99	A	B
11188	217.44	546.88	329.44	A	B
1626	34,580.63	59,003.73	24,423.10	A	B
1207	3,157.31	5,449.23	2,291.92	A	B
2440	420.80	687.13	266.33	A	B
1963	23,014.44	38,649.32	15,634.88	A	B
2451	1,677.36	5,012.08	3,334.72	A	B
7282	248.61	468.19	219.58	A	B
7079	212.42	341.54	129.12	A	B
9515	230.33	1,415.78	1,185.45	A	B
1292	9,237.65	61,865.61	52,627.96	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
11123	538.77	1,238.05	699.28	A	B
2709	35,176.84	60,021.03	24,844.19	A	B
2677	30,678.71	52,346.02	21,667.31	A	B
1692	15,668.69	27,042.75	11,374.06	A	B
2433	2,319.86	7,820.80	5,500.94	A	B
1579	59,706.54	112,442.04	52,735.50	A	B
2282	22,707.81	39,191.64	16,483.83	A	B
2093	3,437.63	5,465.20	2,027.57	A	B
1997	0.00	16,779.83	16,779.83		B
2358	12,671.58	20,611.80	7,940.22	A	B
2166	17,407.93	31,099.14	13,691.21	A	B
9062	859.98	1,444.21	584.23	A	B
1642	55,831.15	93,760.09	37,928.94	A	B
9336	335.86	542.11	206.25	A	B
1478	1,810.24	3,592.74	1,782.50	A	B
10131	0.00	1,259.22	1,259.22		B
1323	11,896.95	20,189.16	8,292.21	A	B
7933	7,749.85	12,852.15	5,102.30	A	B
1232	7,722.96	18,813.71	11,090.75	A	B
11151	182.86	466.02	283.16	A	B
1509	935.18	5,478.12	4,542.94	A	B
7093	1,577.19	2,585.40	1,008.21	A	B
1022	34,389.27	54,866.92	20,477.65	A	B
10965	749.44	2,010.69	1,261.25	A	B
2684	6,695.85	23,052.77	16,356.92	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
1797	2,343.10	7,727.19	5,384.09	A	B
9046	524.12	880.18	356.06	A	B
1471	31,714.96	60,583.21	28,868.25	A	B
9517	591.59	2,564.13	1,972.54	A	B
2447	2,059.73	6,725.43	4,665.70	A	B
9167	1,476.79	2,356.17	879.38	A	B
7122	4,424.86	10,772.56	6,347.70	A	B
10369	103.81	334.59	230.78	A	B
2030	54,625.91	94,279.42	39,653.51	A	B
1470	0.00	4,766.24	4,766.24	A	B
1183	5,119.04	9,709.89	4,590.85	A	B
7452	3,530.92	6,094.05	2,563.13	A	B
8086	2,168.71	3,514.04	1,345.33	A	B
4327	6,570.28	11,339.71	4,769.43	A	B
7453	121.63	220.60	98.97	A	B
2102	8,189.54	14,223.16	6,033.62	A	B
2410	0.00	7,504.29	7,504.29	A	B
1030	14,080.17	34,216.20	20,136.03	A	B
1021	21,800.18	35,323.66	13,523.48	A	B
1147	11,053.15	26,067.88	15,014.73	A	B
2290	0.00	15,914.10	15,914.10	A	B
7298	341.65	582.95	241.30	A	B
2057	28,571.98	54,961.37	26,389.39	A	B
2645	95.43	24,062.91	23,967.48	A	B
1476	0.00	10,766.51	10,766.51	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
9807	5,173.11	12,659.64	7,486.53	A	B
1273	0.00	7,028.28	7,028.28	A	B
11027	70.18	148.26	78.08	A	B
7299	6,162.21	9,796.77	3,634.56	A	B
2666	8,830.37	15,438.59	6,608.22	A	B
7300	0.00	675.75	675.75	A	B
2659	5,168.20	8,770.45	3,602.25	A	B
2284	7,886.45	22,075.45	14,189.00	A	B
2246	13,200.45	24,677.27	11,476.82	A	B
1210	4,126.78	7,264.28	3,137.50	A	B
2512	14,193.40	24,496.53	10,303.13	A	B
2268	16,495.33	28,469.46	11,974.13	A	B
7126	2,441.91	8,648.40	6,206.49	A	B
6612	0.00	14,117.08	14,117.08	A	B
7937	4,823.58	16,966.39	12,142.81	A	B
4417	3,356.37	8,276.62	4,920.25	A	B
10287	98.34	325.04	226.70	A	B
9071	1,592.88	2,561.12	968.24	A	B
8152	852.96	1,387.44	534.48	A	B
1631	47,323.52	79,117.12	31,793.60	A	B
9761	1,171.93	4,284.59	3,112.66	A	B
6877	3,890.03	6,713.84	2,823.81	A	B
2037	61,111.49	105,472.95	44,361.46	A	B
1547	10,970.25	18,933.67	7,963.42	A	B
4980	3,071.17	11,822.34	8,751.17	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
1965	12,454.96	23,283.63	10,828.67	A	B
10422	52.90	180.71	127.81	A	B
2590	3,234.72	16,127.74	12,893.02	A	B
1749	11,482.20	47,074.56	35,592.36	A	B
1731	0.00	9,536.20	9,536.20		B
1009	14,737.95	20,472.13	5,734.18	A	B
6113	0.00	288.07	288.07	A	B
7457	2,986.99	5,068.93	2,081.94	A	B
5690	0.00	353.60	353.60	A	B
5233	34,575.67	56,241.35	21,665.68	A	B
1732	7,461.57	39,830.59	32,369.02	A	B
7118	592.82	1,059.07	466.25	A	B
1495	0.00	16,917.41	16,917.41		B
2108	2,548.83	7,678.78	5,129.95		B
2546	10,112.94	16,907.17	6,794.23	A	B
10992	1,264.88	3,090.61	1,825.73	A	B
2431	0.00	0.00	0.00		B
9538	92.33	883.42	791.09	A	B
1326	62,874.48	102,668.93	39,794.45	A	B
1011	16,341.22	28,203.48	11,862.26	A	B
7092	2,853.40	4,713.74	1,860.34	A	B
2484	8,427.59	14,545.26	6,117.67	A	B
9597	624.26	2,133.61	1,509.35	A	B
6153	0.00	342.44	342.44	A	B
1052	0.00	8,998.33	8,998.33	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
2184	40,122.04	68,458.85	28,336.81	A	B
1902	110.43	12,500.48	12,390.05		B
9306	321.10	516.28	195.18	A	B
11154	0.00	613.37	613.37		B
1067	0.00	5,635.21	5,635.21	A	B
1067	16,291.02	23,110.05	6,819.03	A	B
6134	8,425.43	14,632.84	6,207.41	A	B
9566	575.74	1,551.80	976.06	A	B
2304	4,591.76	10,281.31	5,689.55	A	B
2364	6,638.68	21,968.64	15,329.96	A	B
2403	8,983.14	30,483.57	21,500.43	A	B
1013	27,925.79	48,197.41	20,271.62	A	B
2791	0.00	1,417.21	1,417.21	A	B
1885	4,366.16	12,908.03	8,541.87	A	B
1976	0.00	462.84	462.84	A	B
1288	24,578.21	41,275.44	16,697.23	A	B
2065	24,126.91	44,426.39	20,299.48	A	B
2732	14,379.97	36,148.87	21,768.90	A	B
2778	238.98	450.06	211.08	A	B
4989	10,995.04	18,976.45	7,981.41	A	B
7226	8,747.25	15,096.97	6,349.72	A	B
5529	1,805.20	12,623.37	10,818.17	A	B
5711	0.00	12,992.23	12,992.23	A	B
3236	41,324.50	79,492.25	38,167.75	A	B
9632	7,949.31	12,830.85	4,881.54	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
6290	15,146.49	31,741.30	16,594.81	A	B
8534	98,481.70	188,123.75	89,642.05	A	B
8261	0.00	2,425.48	2,425.48	A	B
2335	1,140.43	3,027.71	1,887.28	A	B
9468	0.00	44,754.54	44,754.54	A	B
7508	23,679.92	45,234.35	21,554.43	A	B
404	9,528.13	18,453.44	8,925.31	A	B
4295	0.00	8,003.25	8,003.25	A	B
2127	1,920.19	3,294.83	1,374.64	A	B
7558	673.10	1,267.61	594.51	A	B
948	1,642.00	121,742.04	120,100.04	A	B
5856	0.00	34,015.38	34,015.38	A	B
4892	13,444.32	24,569.35	11,125.03	A	B
96	41,328.67	77,260.90	35,932.23	A	B
3385	0.00	0.00	0.00		
4660	745.25	1,278.76	533.51	A	B
7267	21,964.62	42,539.60	20,574.98	A	B
8270	52.38	331.60	279.22	A	B
8105	65,997.89	113,906.43	47,908.54	A	B
5370	5,146.44	9,761.86	4,615.42	A	B
9442	6,878.30	11,102.15	4,223.85	A	B
6094	0.00	67,365.88	67,365.88	A	B
61	838.21	3,759.24	2,921.03	A	B
5638	0.00	30,099.31	30,099.31	A	B
5577	279.65	447.90	168.25	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
8690	18,456.44	35,008.51	16,552.07	A	B
6911	0.00	3,758.00	3,758.00	A	B
8144	1,358.54	2,391.41	1,032.87	A	B
706	3,856.81	6,297.86	2,441.05	A	B
3220	1,029.53	10,602.09	9,572.56	A	B
9082	0.00	39,581.20	39,581.20	A	B
3991	3,724.28	6,511.35	2,787.07	A	B
1149	9,449.62	18,051.05	8,601.43	A	B
4885	738.33	58,355.69	57,617.36	A	B
6540	0.00	2,042.90	2,042.90	A	B
7934	3,398.47	5,831.39	2,432.92	A	B
896	10,219.65	18,535.59	8,315.94	A	B
3414	24,436.24	47,326.46	22,890.22	A	B
9249	0.00	62,878.70	62,878.70	A	B
4205	11,727.96	32,840.28	21,112.32	A	B
6081	453.61	726.52	272.91	A	B
1683	11,424.29	39,906.72	28,482.43	A	B
5716	0.00	23,123.77	23,123.77	A	B
2416	8,686.84	16,710.10	8,023.26	A	B
9210	462.77	877.79	415.02	A	B
6785	0.00	13,812.96	13,812.96	A	B
4168	34,218.11	65,364.82	31,146.71	A	B
563	0.00	61,133.36	61,133.36	A	B
3868	15,856.43	29,861.54	14,005.11	A	B
9237	0.00	447.83	447.83	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
9977	0.00	10,433.38	10,433.38	A	B
8334	6,771.23	24,203.52	17,432.29	A	B
7140	27,371.94	50,021.92	22,649.98	A	B
1652	25,878.98	44,156.41	18,277.43	A	B
3727	625.19	2,784.27	2,159.08	A	B
361	28,231.84	54,677.53	26,445.69	A	B
6319	0.00	10,333.24	10,333.24	A	B
4420	0.00	5,557.29	5,557.29	A	B
5950	5,423.27	12,791.52	7,368.25	A	B
580	451.42	17,469.83	17,018.41	A	B
8519	1,084.76	3,638.49	2,553.73	A	B
5318	6,026.93	11,593.47	5,566.54	A	B
203	0.00	80,637.43	80,637.43	A	B
6880	0.00	58,845.02	58,845.02	A	B
8400	4,135.92	7,280.37	3,144.45	A	B
462	1,107.72	29,447.08	28,339.36	A	B
5689	459.76	827.59	367.83	A	B
2193	3,495.24	15,551.74	12,056.50	A	B
6539	41,471.74	73,001.80	31,530.06	A	B
5262	0.00	44,229.58	44,229.58	A	B
9999	35,455.93	65,287.22	29,831.29	A	B
9937	17,390.48	30,202.86	12,812.38	A	B
8888	10,914.22	28,758.18	17,843.96	A	B
7420	10,116.61	25,433.80	15,317.19	A	B
3678	0.00	19,306.91	19,306.91	A	B

Attachment 1 to Plaintiffs' Proposed Revised Final Judgment

PIN	Remaining Underpayment with PJI	Remaining underpayment without PJI	Underpayment due to PJI	Class A	Class B
6946	0.00	9,579.62	9,579.62	A	B
6551	0.00	12,064.72	12,064.72	A	B
318	7,909.19	15,002.30	7,093.11	A	B
7544	10,379.66	17,810.32	7,430.66	A	B
9578	4,746.63	9,003.49	4,256.86	A	B
4221	7,874.73	22,879.46	15,004.73	A	B
9809	16,745.37	26,820.19	10,074.82	A	B
Totals	7,890,569.75	18,677,671.33	10,787,101.58	862	956