

**Wrongful Death Economic Damages Report  
Sample for a Minor**

Name	Minor	Life Expectancy	72.0
Sex	Male	Age at End of Life Expectancy	72.8
Race	Black	End of Life Date	7/31/2088
Birthdate	10/30/2015	End of Life Year Fraction	0.53
"Injury" Date	07/31/2016	Educational Attainment	Assumed High School
Valuation Date	03/19/2018	Worklife Expectancy at Age 18	41.0
Assumed "Trial" Date	01/20/2019	Retirement Age (assumes age 18 start)	59.0
Age at Injury	0.80	Age 18 Date	10/29/2033
Injury Year Fraction	0.42	End of Worklife Date	10/29/2074
Trial Year Fraction	0.05	End of Worklife Year Fraction	0.77
		Discount Rate	3.00%

<b>Damages Summary</b>				
Present Values				
Period of Damage	Pre-Trial	Post-Trial	Total	Running Total
Loss of Earning Capacity	0	732,679	732,679	733,000
Loss of Fringe Benefits	0	321,950	321,950	1,055,000
Lost Production of Household Services	0	299,786	299,786	1,354,000
Total Damages	0	1,354,414	1,354,414	
<b>Rounded</b>			<b>1,354,000</b>	

The damages are within a reasonable degree of accounting and economic certainty and consist of the present values of the loss of earning capacity, loss of fringe benefits and lost production of household services. Based on my study and analytical review procedures, I have concluded that the economic damages suffered by the Plaintiffs as a result of the death of XXXXXXXY are \$1,354,000 including Household Production Loss and \$1,055,000 without.

We have performed an analysis that we believe is in conformity with the Statement on Standards for Consulting Services No. 1 (SSCS) from the American Institute of Certified Public Accountants (AICPA) and the Statement of Ethical Principles and Principles of Professional Practice from the National Association of Forensic Economics (NAFE).

The professionals who worked on this engagement have no present or contemplated future interest in the Plaintiffs, or any personal interest with respect to the parties involved, or any other interest that might prevent us from performing an unbiased opinion. All compensation paid to FVS is fee-based only and is not contingent upon the development or reporting of a predetermined damage value, the attainment of a stipulated result or the occurrence of a subsequent event directly related to the intended use of this report.

I reserve the right to amend the report if information or documents come to my attention in the future that may alter my opinions.



**Robert Vance, CPA, ABV, CFF, CVA, CFP**  
**Forensic & Valuation Services, PLC**  
**P.O. Box 172271, Memphis, TN 38187**  
**March 19, 2018**

Loss of Earning Capacity, Fringe Benefits and Household Services

Exhibit A

Pre-Trial				Loss of Earning Capacity								Loss of Fringe Benefits		Lost Production of Household Services		Total Annual Loss	
Year	Pres. Value	Earnings Growth	Discount Rate	Could Have Earned	Will Earn	Personal Gross Earnings	Maintenance	Net Earnings	Year Fractions	Net Earnings Loss	Present Value	Benefit Loss	Present Value	Services Loss	Present Value	Total Loss	Present Value
Ending	Year	Growth	Rate	Exhibit E	Earn	Earnings	Exhibit D	Earnings	Fractions	Loss	Value	Exhibit B	Value	Exhibit C	Value	Total Loss	Value
12/31/2016	0	2.50%	0.0%	0	0	0	0	0	0.42	0	0	0	0	0	0	0	0
12/31/2017	0	2.50%	0.0%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
12/31/2018	0	2.50%	0.0%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2019	0	2.50%	0.0%	0	0	0	0	0	0.05	0	0	0	0	0	0	0	0
<b>Total Pre-Trial</b>				0	0	0	0	0	0	0	0	0	0	0	0	0	0

Post-Trial				Loss of Earning Capacity								Loss of Fringe Benefits		Lost Production of Household Services		Total Annual Loss	
Year	Pres. Value	Earnings Growth	Discount Rate	Could Have Earned	Will Earn	Personal Gross Earnings	Maintenance	Net Earnings	Year Fractions	Net Earnings Loss	Present Value	Benefit Loss	Present Value	Services Loss	Present Value	Total Loss	Present Value
Ending	Year	Growth	Rate	Exhibit E	Earn	Earnings	Exhibit D	Earnings	Fractions	Loss	Value	Exhibit B	Value	Exhibit C	Value	Total Loss	Value
01/20/2020	1	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2021	2	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2022	3	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2023	4	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2024	5	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2025	6	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2026	7	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2027	8	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2028	9	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2029	10	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2030	11	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2031	12	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2032	13	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2033	14	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2034	15	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	0	0	0	0
01/20/2035	16	2.50%	3.00%	30,069	0	30,069	(15,682)	14,387	1.00	14,387	8,965	8,149	5,078	8,664	7,268	31,200	21,311
01/20/2036	17	2.50%	3.00%	30,820	0	30,820	(16,073)	14,747	1.00	14,747	8,922	8,352	5,053	8,664	7,188	31,763	21,164
01/20/2037	18	2.50%	3.00%	31,591	0	31,591	(16,476)	15,115	1.00	15,115	8,878	8,561	5,029	8,664	7,110	32,340	21,017
01/20/2038	19	2.50%	3.00%	44,716	0	44,716	(19,650)	25,066	1.00	25,066	14,295	12,118	6,911	8,664	7,032	45,848	28,238
01/20/2039	20	2.50%	3.00%	45,834	0	45,834	(20,141)	25,693	1.00	25,693	14,226	12,421	6,877	8,664	6,955	46,778	28,058
01/20/2040	21	2.50%	3.00%	46,980	0	46,980	(20,644)	26,336	1.00	26,336	14,157	12,732	6,844	8,664	6,879	47,732	27,880
01/20/2041	22	2.50%	3.00%	63,099	0	63,099	(23,466)	39,633	1.00	39,633	20,684	17,100	8,924	8,664	6,804	65,397	36,413
01/20/2042	23	2.50%	3.00%	64,676	0	64,676	(24,053)	40,623	1.00	40,623	20,583	17,527	8,881	8,664	6,730	66,814	36,194
01/20/2043	24	2.50%	3.00%	66,293	0	66,293	(24,654)	41,639	1.00	41,639	20,484	17,965	8,838	8,664	6,656	68,268	35,977
01/20/2044	25	2.50%	3.00%	67,950	0	67,950	(25,270)	42,680	1.00	42,680	20,384	18,414	8,795	8,664	6,584	69,758	35,762
01/20/2045	26	2.50%	3.00%	69,649	0	69,649	(25,902)	43,747	1.00	43,747	20,285	18,875	8,752	8,664	6,512	71,286	35,549
01/20/2046	27	2.50%	3.00%	71,390	0	71,390	(26,550)	44,840	1.00	44,840	20,186	19,347	8,710	8,664	6,440	72,851	35,337
01/20/2047	28	2.50%	3.00%	73,175	0	73,175	(27,214)	45,961	1.00	45,961	20,088	19,830	8,667	8,664	6,370	74,455	35,126
01/20/2048	29	2.50%	3.00%	75,004	0	75,004	(27,894)	47,110	1.00	47,110	19,991	20,326	8,625	8,664	6,301	76,100	34,917
01/20/2049	30	2.50%	3.00%	76,879	0	76,879	(28,591)	48,288	1.00	48,288	19,894	20,834	8,583	8,664	6,232	77,786	34,709
01/20/2050	31	2.50%	3.00%	78,801	0	78,801	(29,306)	49,495	1.00	49,495	19,797	21,355	8,542	8,664	6,164	79,514	34,503
01/20/2051	32	2.50%	3.00%	80,771	0	80,771	(30,039)	50,732	1.00	50,732	19,701	21,889	8,500	8,664	6,096	81,285	34,298
01/20/2052	33	2.50%	3.00%	82,790	0	82,790	(30,789)	52,001	1.00	52,001	19,606	22,436	8,459	8,664	6,030	83,101	34,094
01/20/2053	34	2.50%	3.00%	84,860	0	84,860	(31,559)	53,301	1.00	53,301	19,511	22,997	8,418	8,664	5,964	84,962	33,892
01/20/2054	35	2.50%	3.00%	86,982	0	86,982	(32,348)	54,634	1.00	54,634	19,416	23,572	8,377	8,664	5,899	86,870	33,692
01/20/2055	36	2.50%	3.00%	89,157	0	89,157	(33,157)	56,000	1.00	56,000	19,322	24,162	8,337	8,664	5,834	88,826	33,493
01/20/2056	37	2.50%	3.00%	91,386	0	91,386	(33,986)	57,400	1.00	57,400	19,228	24,766	8,296	8,664	5,771	90,830	33,295
01/20/2057	38	2.50%	3.00%	93,671	0	93,671	(34,836)	58,835	1.00	58,835	19,135	25,385	8,256	8,664	5,707	92,884	33,098
01/20/2058	39	2.50%	3.00%	96,013	0	96,013	(35,707)	60,306	1.00	60,306	19,042	26,020	8,216	8,664	5,645	94,990	32,903
01/20/2059	40	2.50%	3.00%	98,413	0	98,413	(36,600)	61,813	1.00	61,813	18,949	26,670	8,176	8,664	5,583	97,147	32,709
01/20/2060	41	2.50%	3.00%	100,873	0	100,873	(37,514)	63,359	1.00	63,359	18,857	27,337	8,136	8,664	5,522	99,360	32,516
01/20/2061	42	2.50%	3.00%	103,395	0	103,395	(38,452)	64,943	1.00	64,943	18,766	28,020	8,097	8,664	5,462	101,627	32,325
01/20/2062	43	2.50%	3.00%	105,980	0	105,980	(39,414)	66,566	1.00	66,566	18,675	28,721	8,057	8,664	5,402	103,951	32,135
01/20/2063	44	2.50%	3.00%	108,630	0	108,630	(40,399)	68,231	1.00	68,231	18,584	29,439	8,018	8,664	5,343	106,334	31,946

01/20/2064	45	2.50%	3.00%	111,346	0	111,346	(41,409)	69,937	1.00	69,937	18,494	30,175	7,979	8,664	5,285	108,776	31,759
01/20/2065	46	2.50%	3.00%	114,130	0	114,130	(42,445)	71,685	1.00	71,685	18,404	30,929	7,941	8,664	5,227	111,278	31,572
01/20/2066	47	2.50%	3.00%	116,983	0	116,983	(43,506)	73,477	1.00	73,477	18,315	31,702	7,902	8,664	5,170	113,843	31,387
01/20/2067	48	2.50%	3.00%	119,908	0	119,908	(44,593)	75,315	1.00	75,315	18,226	32,495	7,864	8,664	5,114	116,474	31,204
01/20/2068	49	2.50%	3.00%	122,906	0	122,906	(45,708)	77,198	1.00	77,198	18,138	33,308	7,826	8,664	5,058	119,170	31,021
01/20/2069	50	2.50%	3.00%	125,979	0	125,979	(46,851)	79,128	1.00	79,128	18,050	34,140	7,788	8,664	5,003	121,932	30,840
01/20/2070	51	2.50%	3.00%	129,128	0	129,128	(48,022)	81,106	1.00	81,106	17,962	34,994	7,750	8,664	4,948	124,764	30,660
01/20/2071	52	2.50%	3.00%	132,356	0	132,356	(49,223)	83,133	1.00	83,133	17,875	35,868	7,712	8,664	4,894	127,665	30,481
01/20/2072	53	2.50%	3.00%	135,665	0	135,665	(50,453)	85,212	1.00	85,212	17,788	36,765	7,675	8,664	4,840	130,641	30,303
01/20/2073	54	2.50%	3.00%	139,057	0	139,057	(51,715)	87,342	1.00	87,342	17,702	37,684	7,637	8,664	4,788	133,690	30,127
01/20/2074	55	2.50%	3.00%	142,533	0	142,533	(53,008)	89,525	1.00	89,525	17,616	38,626	7,600	8,664	4,735	136,815	29,951
01/20/2075	56	2.50%	3.00%	146,096	0	146,096	(54,333)	91,763	0.77	70,658	13,498	30,486	5,824	8,664	4,684	109,808	24,006
01/20/2076	57	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,632	8,664	4,632
01/20/2077	58	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,582	8,664	4,582
01/20/2078	59	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,532	8,664	4,532
01/20/2079	60	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,482	8,664	4,482
01/20/2080	61	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,433	8,664	4,433
01/20/2081	62	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,385	8,664	4,385
01/20/2082	63	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,337	8,664	4,337
01/20/2083	64	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,290	8,664	4,290
01/20/2084	65	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,243	8,664	4,243
01/20/2085	66	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,196	8,664	4,196
01/20/2086	67	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,151	8,664	4,151
01/20/2087	68	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,105	8,664	4,105
01/20/2088	69	2.50%	3.00%	0	0	0	0	0	1.00	0	0	0	0	8,664	4,060	8,664	4,060
07/31/2088	70	2.50%	3.00%	0	0	0	0	0	0.53	0	0	0	0	4,592	2,128	4,592	2,128
<b>Total Post-Trial</b>				<b>3,695,934</b>	<b>0</b>	<b>3,695,934</b>	<b>(1,397,632)</b>	<b>2,298,302</b>		<b>2,277,196</b>	<b>732,679</b>	<b>992,492</b>	<b>321,950</b>	<b>472,448</b>	<b>299,786</b>	<b>3,742,136</b>	<b>1,354,414</b>
<b>Grand Totals</b>				<b>3,695,934</b>	<b>0</b>	<b>3,695,934</b>	<b>(1,397,632)</b>	<b>2,298,302</b>		<b>2,277,196</b>	<b>732,679</b>	<b>992,492</b>	<b>321,950</b>	<b>472,448</b>	<b>299,786</b>	<b>3,742,136</b>	<b>1,354,414</b>

**Loss of Fringe Benefits  
Exhibit B**

Year Ending	Pres. Value Year	Discount Rate	Would Have Earned	Did/Will Earn	Net Earnings	Year Fractions	Net Earnings Loss	Fringe Benefit Pct.	Fringe Benefit Loss	Present Value
<b>Post-Trial</b>										
01/20/2035	16	3.00%	30,069	0	30,069	1.00	30,069	27.1%	8,149	5,078
01/20/2036	17	3.00%	30,820	0	30,820	1.00	30,820	27.1%	8,352	5,053
01/20/2037	18	3.00%	31,591	0	31,591	1.00	31,591	27.1%	8,561	5,029
01/20/2038	19	3.00%	44,716	0	44,716	1.00	44,716	27.1%	12,118	6,911
01/20/2039	20	3.00%	45,834	0	45,834	1.00	45,834	27.1%	12,421	6,877
01/20/2040	21	3.00%	46,980	0	46,980	1.00	46,980	27.1%	12,732	6,844
01/20/2041	22	3.00%	63,099	0	63,099	1.00	63,099	27.1%	17,100	8,924
01/20/2042	23	3.00%	64,676	0	64,676	1.00	64,676	27.1%	17,527	8,881
01/20/2043	24	3.00%	66,293	0	66,293	1.00	66,293	27.1%	17,965	8,838
01/20/2044	25	3.00%	67,950	0	67,950	1.00	67,950	27.1%	18,414	8,795
01/20/2045	26	3.00%	69,649	0	69,649	1.00	69,649	27.1%	18,875	8,752
01/20/2046	27	3.00%	71,390	0	71,390	1.00	71,390	27.1%	19,347	8,710
01/20/2047	28	3.00%	73,175	0	73,175	1.00	73,175	27.1%	19,830	8,667
01/20/2048	29	3.00%	75,004	0	75,004	1.00	75,004	27.1%	20,326	8,625
01/20/2049	30	3.00%	76,879	0	76,879	1.00	76,879	27.1%	20,834	8,583
01/20/2050	31	3.00%	78,801	0	78,801	1.00	78,801	27.1%	21,355	8,542
01/20/2051	32	3.00%	80,771	0	80,771	1.00	80,771	27.1%	21,889	8,500
01/20/2052	33	3.00%	82,790	0	82,790	1.00	82,790	27.1%	22,436	8,459
01/20/2053	34	3.00%	84,860	0	84,860	1.00	84,860	27.1%	22,997	8,418
01/20/2054	35	3.00%	86,982	0	86,982	1.00	86,982	27.1%	23,572	8,377
01/20/2055	36	3.00%	89,157	0	89,157	1.00	89,157	27.1%	24,162	8,337
01/20/2056	37	3.00%	91,386	0	91,386	1.00	91,386	27.1%	24,766	8,296
01/20/2057	38	3.00%	93,671	0	93,671	1.00	93,671	27.1%	25,385	8,256
01/20/2058	39	3.00%	96,013	0	96,013	1.00	96,013	27.1%	26,020	8,216
01/20/2059	40	3.00%	98,413	0	98,413	1.00	98,413	27.1%	26,670	8,176
01/20/2060	41	3.00%	100,873	0	100,873	1.00	100,873	27.1%	27,337	8,136
01/20/2061	42	3.00%	103,395	0	103,395	1.00	103,395	27.1%	28,020	8,097
01/20/2062	43	3.00%	105,980	0	105,980	1.00	105,980	27.1%	28,721	8,057
01/20/2063	44	3.00%	108,630	0	108,630	1.00	108,630	27.1%	29,439	8,018
01/20/2064	45	3.00%	111,346	0	111,346	1.00	111,346	27.1%	30,175	7,979
01/20/2065	46	3.00%	114,130	0	114,130	1.00	114,130	27.1%	30,929	7,941
01/20/2066	47	3.00%	116,983	0	116,983	1.00	116,983	27.1%	31,702	7,902
01/20/2067	48	3.00%	119,908	0	119,908	1.00	119,908	27.1%	32,495	7,864
01/20/2068	49	3.00%	122,906	0	122,906	1.00	122,906	27.1%	33,308	7,826
01/20/2069	50	3.00%	125,979	0	125,979	1.00	125,979	27.1%	34,140	7,788
01/20/2070	51	3.00%	129,128	0	129,128	1.00	129,128	27.1%	34,994	7,750
01/20/2071	52	3.00%	132,356	0	132,356	1.00	132,356	27.1%	35,868	7,712
01/20/2072	53	3.00%	135,665	0	135,665	1.00	135,665	27.1%	36,765	7,675
01/20/2073	54	3.00%	139,057	0	139,057	1.00	139,057	27.1%	37,684	7,637
01/20/2074	55	3.00%	142,533	0	142,533	1.00	142,533	27.1%	38,626	7,600
01/20/2075	56	3.00%	146,096	0	146,096	0.77	112,494	27.1%	30,486	5,824
<b>Total Post-Trial</b>			3,695,934	0	3,695,934		3,662,332		<b>992,492</b>	<b>321,950</b>
<b>Grand Totals</b>			3,695,934	0	3,695,934		3,662,332		<b>992,492</b>	<b>321,950</b>

Fringe Benefits

Bureau of Labor Statistics Economic News Release, Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining unit status

Date: December 2017

All workers

Summary

Supplemental Pay	5.1%
Health Insurance	10.8%
Legally Required	11.2%
Percentage of Wages	<u>27.1%</u>

Wages and Salaries  
Benefits

	Cost	% of Wages
	\$23.35	
	\$10.20	
	<u>\$33.55</u>	
Paid Leave	\$2.32	9.9%
Supplemental Pay	\$1.19	5.1%
Life Insurance	\$0.04	0.2%
Health Insurance	\$2.53	10.8%
Disability Insurance	\$0.11	0.5%
Defined Benefit Plan	\$0.64	2.7%
Defined Contribution Plan	\$0.75	3.2%
Legally Required	<u>\$2.62</u>	11.2%
	<u>\$10.20</u>	<u>43.6%</u>

Lost Production of Household Services  
Exhibit C

Year Ending	Pres. Value Year	DVD Table	Hours Weekly	Current Year Pay Rate	Pay Rate Reduced For Region	Total Services	Hours Weekly	Pay Rate	Total Services	Lost Services	Year Fractions	Net Lost Services	Present Value
Post-Trial			Pre-Injury				Post-Injury						
01/20/2035	16	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	7,268
01/20/2036	17	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	7,188
01/20/2037	18	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	7,110
01/20/2038	19	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	7,032
01/20/2039	20	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,955
01/20/2040	21	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,879
01/20/2041	22	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,804
01/20/2042	23	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,730
01/20/2043	24	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,656
01/20/2044	25	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,584
01/20/2045	26	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,512
01/20/2046	27	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,440
01/20/2047	28	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,370
01/20/2048	29	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,301
01/20/2049	30	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,232
01/20/2050	31	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,164
01/20/2051	32	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,096
01/20/2052	33	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	6,030
01/20/2053	34	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,964
01/20/2054	35	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,899
01/20/2055	36	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,834
01/20/2056	37	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,771
01/20/2057	38	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,707
01/20/2058	39	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,645
01/20/2059	40	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,583
01/20/2060	41	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,522
01/20/2061	42	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,462
01/20/2062	43	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,402
01/20/2063	44	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,343
01/20/2064	45	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,285
01/20/2065	46	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,227
01/20/2066	47	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,170
01/20/2067	48	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,114
01/20/2068	49	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,058
01/20/2069	50	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	5,003
01/20/2070	51	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,948
01/20/2071	52	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,894
01/20/2072	53	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,840
01/20/2073	54	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,788
01/20/2074	55	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,735
01/20/2075	56	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,684
01/20/2076	57	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,632
01/20/2077	58	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,582
01/20/2078	59	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,532
01/20/2079	60	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,482
01/20/2080	61	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,433
01/20/2081	62	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,385
01/20/2082	63	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,337
01/20/2083	64	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,290
01/20/2084	65	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,243
01/20/2085	66	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,196
01/20/2086	67	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,151

01/20/2087	68	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,105
01/20/2088	69	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	1.00	8,664	4,060
07/31/2088	70	116	12.22	14.49	13.64	8,664	0.0	13.64	0	8,664	0.53	4,592	2,128
<b>Total Post-Trial</b>						476,520			0	476,520		<b>472,448</b>	<b>299,786</b>
<b>Grand Totals</b>						476,520			0	476,520		<b>472,448</b>	<b>299,786</b>

**Reference**

Expectancy Data, *The Dollar Value of a Day: 2016 Dollar Valuation*. Shawnee Mission, Kansas, 2017.

Household Services are those uncompensated activities that maintain and enhance the lives of those in the household that can no longer be performed due to permanent injury or death of the subject. The loss, even though not directly compensated like regular employment, has value to the family nonetheless since the tasks will:

- a) Not be done at all or Not as often
- b) Be done by someone else in the household (at the expense of other activities the "someone else" might have been doing)
- c) Require outside assistance that may have to be compensated at market rates

**Pre-Injury Work Categories**

Inside Housework  
 Food Cooking & Clean-up  
 Pets, Home & Vehicles  
 Household Management  
 Shopping  
 Obtaining Services  
 Travel for Household Activity

**Post-Injury Work Categories**

n/a  
 n/a  
 n/a  
 n/a  
 n/a  
 n/a  
 n/a

**DVD Table**

116-Single men, employed full-time, all ages, living alone

Discount Rate	3.00%
Earnings Growth (See below)	<u>1.90%</u>
Net Used for Present Value	<u>1.10%</u>
Pay Rate Adjustment for Region/City	<u>94.1%</u>
Region: Memphis, TN-MS-AR	

**Earnings Growth**

By analyzing the increase in rates per hour from the 2011 tables to the 2016 tables in *The Dollar Value of a Day*:

<u>Men, Ages 18 &amp; Over</u>	<u>2011</u>	<u>2014</u>	<u>2016</u>	<u>2011-14</u>	<u>2011-16</u>
				<u>% Incr.</u>	<u>% Incr.</u>
Household Production	\$13.40	\$13.86	\$14.67	1.14%	1.90%
<u>Women, Ages 18 &amp; Over</u>	<u>2011</u>	<u>2014</u>	<u>2016</u>	<u>2011-14</u>	<u>2011-16</u>
Household Production	\$12.79	\$13.25	\$14.05	1.20%	1.97%

**Personal Maintenance  
Exhibit D**

Year Ending	Pres. Value Year	Net Earnings Growth	Plaintiff Would Have Earned	Personal Maintenance Income %	Personal Maintenance
01/20/2035	16	2.5%	30,069	52.2%	(15,682)
01/20/2036	17	2.5%	30,820	52.2%	(16,073)
01/20/2037	18	2.5%	31,591	52.2%	(16,476)
01/20/2038	19	2.5%	44,716	43.9%	(19,650)
01/20/2039	20	2.5%	45,834	43.9%	(20,141)
01/20/2040	21	2.5%	46,980	43.9%	(20,644)
01/20/2041	22	2.5%	63,099	37.2%	(23,466)
01/20/2042	23	2.5%	64,676	37.2%	(24,053)
01/20/2043	24	2.5%	66,293	37.2%	(24,654)
01/20/2044	25	2.5%	67,950	37.2%	(25,270)
01/20/2045	26	2.5%	69,649	37.2%	(25,902)
01/20/2046	27	2.5%	71,390	37.2%	(26,550)
01/20/2047	28	2.5%	73,175	37.2%	(27,214)
01/20/2048	29	2.5%	75,004	37.2%	(27,894)
01/20/2049	30	2.5%	76,879	37.2%	(28,591)
01/20/2050	31	2.5%	78,801	37.2%	(29,306)
01/20/2051	32	2.5%	80,771	37.2%	(30,039)
01/20/2052	33	2.5%	82,790	37.2%	(30,789)
01/20/2053	34	2.5%	84,860	37.2%	(31,559)
01/20/2054	35	2.5%	86,982	37.2%	(32,348)
01/20/2055	36	2.5%	89,157	37.2%	(33,157)
01/20/2056	37	2.5%	91,386	37.2%	(33,986)
01/20/2057	38	2.5%	93,671	37.2%	(34,836)
01/20/2058	39	2.5%	96,013	37.2%	(35,707)
01/20/2059	40	2.5%	98,413	37.2%	(36,600)
01/20/2060	41	2.5%	100,873	37.2%	(37,514)
01/20/2061	42	2.5%	103,395	37.2%	(38,452)
01/20/2062	43	2.5%	105,980	37.2%	(39,414)
01/20/2063	44	2.5%	108,630	37.2%	(40,399)
01/20/2064	45	2.5%	111,346	37.2%	(41,409)
01/20/2065	46	2.5%	114,130	37.2%	(42,445)
01/20/2066	47	2.5%	116,983	37.2%	(43,506)
01/20/2067	48	2.5%	119,908	37.2%	(44,593)
01/20/2068	49	2.5%	122,906	37.2%	(45,708)
01/20/2069	50	2.5%	125,979	37.2%	(46,851)
01/20/2070	51	2.5%	129,128	37.2%	(48,022)
01/20/2071	52	2.5%	132,356	37.2%	(49,223)
01/20/2072	53	2.5%	135,665	37.2%	(50,453)
01/20/2073	54	2.5%	139,057	37.2%	(51,715)
01/20/2074	55	2.5%	142,533	37.2%	(53,008)
01/20/2075	56	2.5%	146,096	37.2%	(54,333)
<b>Total Post-Trial</b>			3,695,934		(1,397,632)
<b>Grand Totals</b>			3,695,934		(1,397,632)

	Income	\$20,000 to 29,999	\$30,000 to 39,999	\$40,000 to 49,999	\$50,000 to 69,999	\$70,000 and more
Avg Income Bef Taxes	\$24,441	\$34,284	\$44,196	\$58,422	\$116,979	
Food at Home	\$2,005	\$2,084	\$2,112	\$2,409	\$3,069	
Housing	12,266	13,023	14,641	15,994	23,080	
Apparel and Services	847	1,078	802	1,211	2,184	
Public and Other Transportation	306	310	428	549	1,114	
Health Care w/o Insurance	1,091	922	1,003	1,046	1,389	
Personal Care products/services	396	463	435	518	864	
	\$16,911	\$17,880	\$19,421	\$21,727	\$31,700	
Personal Maintenance	69.2%	52.2%	43.9%	37.2%	27.1%	

Reference

BLS Table 3403. Consumer units of one person by income before taxes: Average annual expenditures and characteristics, Consumer Expenditures Survey, 2015-2016

\*Percentage for the \$50,000 to \$69,999 section maintained due to wages increasing due to inflation only

## References

### Exhibit E

#### Worklife Expectancy

"The Markov Process Model of Labor Force Activity: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors", Gary Skoog, James Ciecka & Kurt Krueger, *Journal of Forensic Economics*, 22(2) 2011, pp. 165-229, Table 6-Initially Active Men with High School Diploma.

#### Life Expectancy

U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Health Statistics, National Vital Statistics System, *United States Life Tables, 2014, National Vital Statistics Reports, Vol. 66, No. 4, August 14, 2017*; for black males

#### Future Earning Capacity

Bureau of Labor Statistics Weekly and hourly earnings data from Current Population Survey (Men, High School Graduates, No College, All Races, All Industries, All Occupations)

			After Regional Pay Adj. (below)
Series Id: LEU0252921100 (first decile)	Used for working years 1-3		
2017 Q4 Weekly Wage Annualized (\$449/week × 50 weeks)		\$21,000	
Inflated 17 years to assumed work year 2034 ((1+2.60%) <sup>17</sup> )		1.52	
		<u>31,954</u>	<u>30,069</u>
Series Id: LEU0252921200 (first quartile)	Used for working years 4-6		
2017 Q4 Weekly Wage Annualized (\$585/week × 50 weeks)		\$29,000	
Inflated 20 years to assumed work year 2037 ((1+2.60%) <sup>20</sup> )		1.64	
		<u>47,520</u>	<u>44,716</u>
Series Id: LEU0252921300 (Second quartile or median)	Used for working years 7+		
2017 Q4 Weekly Wage Annualized (\$798/week × 50 weeks)		\$38,000	
Inflated 23 years to assumed work year 2040 ((1+2.60%) <sup>23</sup> )		1.76	
		<u>67,055</u>	<u>63,099</u>

#### Regional Pay Adjustment

Expectancy Data, The Dollar Value of a Day: 2016 Dollar Valuation. Shawnee Mission, Kansas, 2017.

Percent of national statistic; Region: Memphis, TN-MS-AR 94.1%

#### Earnings Growth

Bureau of Labor Statistics, Employment Cost Index, Table 5, Compensation (Not Seasonally Adjusted) Employment Cost Index for Total Compensation, For Private Industry Workers, by Occupational Group and Industry  
As of December 2017

Occupational Group: All Workers 2.50%

#### Fringe Benefits

Bureau of Labor Statistics Economic News Release, Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining unit status

Date: December 2017

All workers

#### Lost Production of Household Services

Expectancy Data, The Dollar Value of a Day: 2016 Dollar Valuation. Shawnee Mission, Kansas, 2017.

#### Discount Rate

U.S. Federal Reserve Statistical Release February 21, 2018

Treasury Constant Maturities - 20 Year 3.00%

#### Personal Maintenance

BLS Table 3403. Consumer units of one person by income before taxes: Average annual expenditures and characteristics, Consumer Expenditures Survey, 2015-2016