

In the United States Court of Federal Claims

OFFICE OF SPECIAL MASTERS

No. 12-629V

Filed: December 6, 2019

UNPUBLISHED

L.A., a minor, by his parents and
natural Guardians, MAGNUS and
BRANDI AKERSTROM,

Petitioners,

v.

SECRETARY OF HEALTH AND
HUMAN SERVICES,

Respondent.

Special Master Horner

Damages Decision Based on Proffer;
Influenza Vaccine; Seizures;
Encephalitis; Bilateral Striatal
Necrosis

*Renee Gentry, Esq., The Law Office of Renee Gentry, Washington, DC for petitioner.
Glenn MacLeod, Esq., U.S. Department of Justice, Washington, DC, for respondent.*

DECISION AWARDING DAMAGES¹

On September 24, 2012, petitioners filed a petition for compensation on behalf of their minor son, L.A., under the National Vaccine Injury Compensation Program, 42 U.S.C. §300aa-10, *et seq.*,² (the “Vaccine Act”). Petitioners alleged that L.A.’s flu mist vaccine caused his seizures and encephalitis. Petition at 1. The case was assigned to Special Master Laura Millman. On December 15, 2016, a ruling on entitlement was issued finding petitioners entitled to compensation for L.A.’s bilateral striatal necrosis. (ECF No. 97.) On June 5, 2019, following Special Master Millman’s retirement, this case was assigned to me.

On December 6, 2019, respondent filed a proffer on award of compensation (“Proffer”) indicating petitioner should be awarded: a lump sum payment of

¹ I intend to post this decision on the United States Court of Federal Claims’ website. **This means the decision will be available to anyone with access to the internet.** In accordance with Vaccine Rule 18(b), petitioner has 14 days to identify and move to redact medical or other information, the disclosure of which would constitute an unwarranted invasion of privacy. If, upon review, I agree that the identified material fits within this definition, I will redact such material from public access. Because this unpublished decision contains a reasoned explanation for the action in this case, I am required to post it on the United States Court of Federal Claims’ website in accordance with the E-Government Act of 2002. 44 U.S.C. § 3501 note (2012) (Federal Management and Promotion of Electronic Government Services).

² National Childhood Vaccine Injury Act of 1986, Pub. L. No. 99-660, 100 Stat. 3755. Hereinafter, for ease of citation, all “§” references to the Vaccine Act will be to the pertinent subparagraph of 42 U.S.C. § 300aa (2012).

\$1,352,278.47, representing compensation for lost earnings (\$1,047,884.72), pain and suffering (\$250,000), and life care expenses for year one (\$54,393.75), payable to petitioners as guardians/conservators of L.A.; a lump sum payment of \$66,794.04, representing compensation for past unreimbursable expenses, payable to petitioners; and an amount sufficient to purchase the annuity contract as described in the Proffer. Proffer at 3. In the Proffer, respondent represented that petitioners agree with the proffered award. *Id.* Based on the record as a whole, I find that petitioners are entitled to an award as stated in the Proffer.

Accordingly, pursuant to the terms stated in the attached Proffer and accompanying Appendix, **I award:**

- **A lump sum payment of \$1,352,278.47 in the form of a check payable to the court-appointed guardian(s)/conservator(s) of the estate of L.A. for the benefit of L.A.; and**
- **A lump sum payment of \$66,794.04 in the form of a check payable jointly to petitioners; and**
- **An amount sufficient to purchase the annuity contract described in the attached Proffer at Section II.C.**

These amounts represent compensation for all damages that would be available under §15(a).

The clerk of the court is directed to enter judgment in accordance with this decision.³

IT IS SO ORDERED.

s/ Daniel T. Horner

Daniel T. Horner
Special Master

³ Pursuant to Vaccine Rule 11(a), entry of judgment can be expedited by the parties' joint filing of notice renouncing the right to seek review.

the chart entitled Appendix A: Items of Compensation for L.A., attached hereto as Tab A.²

Petitioners agree.

B. Lost Future Earnings

The parties agree that based upon the evidence of record, L.A. will not be gainfully employed in the future. Therefore, respondent proffers that L.A. should be awarded lost future earnings as provided under the Vaccine Act, 42 U.S.C. § 300aa-15(a)(3)(B). Respondent proffers that the appropriate award for L.A.'s lost future earnings is \$1,047,884.72. Petitioners agree.

C. Pain and Suffering

Respondent proffers that L.A. should be awarded \$250,000.00 in actual pain and suffering. See 42 U.S.C. § 300aa-15(a)(4). Petitioners agree.

D. Past Unreimbursable Expenses

Evidence supplied by petitioners documents their expenditure of past unreimbursable expenses related to L.A.'s vaccine-related injury. Respondent proffers that petitioners should be awarded past unreimbursable expenses in the amount of \$66,794.04. Petitioners agree.

II. Form of the Award

The parties recommend that the compensation provided to L.A. should be made through a combination of lump sum payments and future annuity payments as described below, and request that the Special Master's decision and the Court's judgment award the following:³

² The chart at Tab A illustrates the annual benefits provided by the life care plan. The annual benefit years run from the date of judgment up to the first anniversary of the date of judgment, and every year thereafter up to the anniversary of the date of judgment.

³ Should L.A. die prior to entry of judgment, the parties reserve the right to move the Court for appropriate relief. In particular, respondent would oppose any award for future medical expenses, lost future earnings, and future pain and suffering.

A. A lump sum payment of \$1,352,278.47 representing compensation for lost earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and life care expenses for Year One (\$54,393.75), in the form of a check payable to petitioners as guardian(s)/conservator(s) of L.A., for the benefit of L.A. No payments shall be made until petitioners provide respondent with documentation establishing that they have been appointed as the guardian(s)/conservator(s) of L.A.'s estate. If petitioners are not authorized by a court of competent jurisdiction to serve as guardian(s)/conservator(s) of the estate of L.A., any such payment shall be made to the party or parties appointed by a court of competent jurisdiction to serve as guardian(s)/conservator(s) of the estate of L.A. upon submission of written documentation of such appointment to the Secretary.

B. A lump sum payment of \$66,794.04, representing compensation for past unreimbursable expenses, in the form of a check payable to petitioners, Magnus and Brandi Akerstrom.

C. An amount sufficient to purchase the annuity contract,⁴ subject to the conditions described below, that will provide payments for the life care items contained in the life care plan, as illustrated by the chart at Tab A attached hereto, paid to the life insurance company⁵ from

⁴ In respondent's discretion, respondent may purchase one or more annuity contracts from one or more life insurance companies.

⁵ The Life Insurance Company must have a minimum of \$250,000,000 capital and surplus, exclusive of any mandatory security valuation reserve. The Life Insurance Company must have one of the following ratings from two of the following rating organizations:

- a. L.A. Best Company: A++, A+, A+g, A+p, A+r, or A+s;
- b. Moody's Investor Service Claims Paying Rating: Aa3, Aa2, Aa1, or Aaa;
- c. Standard and Poor's Corporation Insurer Claims-Paying Ability Rating: AA-, AA, AA+, or AAA;
- d. Fitch Credit Rating Company, Insurance Company Claims Paying Ability Rating: AA-, AA, AA+, or AAA.

which the annuity will be purchased.⁶ Compensation for Year Two (beginning on the first anniversary of the date of judgment) and all subsequent years shall be provided through respondent's purchase of an annuity, which annuity shall make payments directly to petitioners only so long as L.A. is alive at the time a particular payment is due. At the Secretary's sole discretion, the periodic payments may be provided to petitioners in monthly, quarterly, annual or other installments. The "annual amounts" set forth in the chart at Tab A describe only the total yearly sum to be paid to petitioners and do not require that the payment be made in one annual installment.

1. Growth Rate

Respondent proffers that a four percent (4%) growth rate should be applied to all non-medical life care items, and a five percent (5%) growth rate should be applied to all medical life care items. Thus, the benefits illustrated in the chart at Tab A that are to be paid through annuity payments should grow as follows: four percent (4%) compounded annually from the date of judgment for non-medical items, and five percent (5%) compounded annually from the date of judgment for medical items. Petitioners agree.

2. Life-Contingent Annuity

The petitioners will continue to receive the annuity payments from the Life Insurance Company only so long as L.A. is alive at the time that a particular payment is due. Written notice shall be provided to the Secretary of Health and Human Services and the Life Insurance Company within twenty (20) days of L.A.'s death.

3. Guardianship

⁶ Petitioners authorize the disclosure of certain documents filed by the petitioners in this case consistent with the Privacy Act and the routine uses described in the National Vaccine Injury Compensation Program System of Records, No. 09-15-0056.

No payments shall be made until petitioners provide respondent with documentation establishing that they have been appointed as the guardian(s)/conservator(s) of L.A.'s estate. If petitioners are not authorized by a court of competent jurisdiction to serve as guardian(s)/conservator(s) of the estate of L.A., any such payment shall be made to the party or parties appointed by a court of competent jurisdiction to serve as guardian(s)/conservator(s) of the estate of L.A. upon submission of written documentation of such appointment to the Secretary.

III. Summary of Recommended Payments Following Judgment

- | | | |
|----|--|-----------------------|
| A. | Lump Sum paid to the court-appointed guardian(s)/conservator(s) of the estate of L.A. for the benefit of L.A.: | \$1,352,278.47 |
| B. | Past unreimbursable expenses payable to petitioners: | \$ 66,794.04 |
| C. | An amount sufficient to purchase the annuity contract described above in section II. C. | |

Respectfully submitted,

JOSEPH H. HUNT
Assistant Attorney General

C. SALVATORE D'ALESSIO
Acting Director
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/s/Glenn A. MacLeod
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Dated: December 6, 2019

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Lump Sum Compensation Year 1	Compensation Year 2	Compensation Year 3	Compensation Year 4	Compensation Year 5	Compensation Year 6	Compensation Years 7-8	Compensation Year 9
				2019	2020	2021	2022	2023	2024	2025-2026	2027
PT Eval	4%	*									
PT	4%	*									
Mileage: PT	4%			288.00	288.00	288.00	288.00	288.00	72.00	72.00	72.00
OT Eval	4%	*									
OT	4%	*									
Mileage: OT	4%			288.00	288.00	288.00	288.00	288.00	72.00	72.00	72.00
Therapeutic Recreation	4%		M	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00			
Driving Eval/ Training	4%							700.00			
Tutoring	4%		M	8,316.00	8,316.00	8,316.00	8,316.00	8,316.00			
Shower Transfer Bench	4%			292.59	48.77	48.77	48.77	48.77	48.77	48.77	48.77
Orthotic	4%								300.00	150.00	150.00
EMS	4%	*									
Electrodes	4%			32.50	16.25	16.25	16.25	16.25	16.25	16.25	16.25
Adaptive Devices	4%			160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
Voice Activated Computer Program & Hardware	4%			330.00	110.00	110.00	110.00	110.00	110.00	110.00	110.00
Text to Speech Software	4%			1,400.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Personal Emergency Response System	4%		M								371.40
Scooter	4%							1,999.00			
Scooter Maint	4%							375.00	375.00	375.00	375.00
Companion/Respite/Personal Care	4%		M	12,960.00	12,960.00	12,960.00	12,960.00	12,960.00	13,104.00	13,104.00	13,104.00
Ancillary Services	4%		M								
Ancillary Services	4%		M								
Home Mods	4%			9,500.00							
Braun Seating	4%							10,000.00			
Scooter Lift	4%							1,360.00			
Steering Knob	4%							66.00	11.00	11.00	11.00
Lost Future Earnings				1,047,884.72							
Pain and Suffering				250,000.00							
Past Unreimbursable Expenses				66,794.04							
Annual Totals				1,419,072.51	36,252.08	37,761.68	36,252.08	52,258.48	24,424.88	24,274.88	24,106.28

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Lump Sum Compensation Year 1	Compensation Year 2	Compensation Year 3	Compensation Year 4	Compensation Year 5	Compensation Year 6	Compensation Years 7-8	Compensation Year 9
				2019	2020	2021	2022	2023	2024	2025-2026	2027

Note: Compensation Year 1 consists of the 12 month period following the date of judgment.

Compensation Year 2 consists of the 12 month period commencing on the first anniversary of the date of judgment.

As soon as practicable after entry of judgment, respondent shall make the following payment to the court-appointed guardian(s)/ conservators(s) of the estate of Luke Akerstrom for the benefit of Luke Akerstrom for lost future earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and Yr 1 life care expenses (\$54,393.75): \$1,352,278.47.

As soon as practicable after entry of judgment, respondent shall make the following payment to petitioners, Magnus and Brandi Akerstrom, for past un-reimbursable expenses: \$66,794.04.

Annual amounts payable through an annuity for future Compensation Years follow the anniversary of the date of judgment.

Items denoted with an asterisk (*) covered by health insurance and/or Medicare.

Items denoted with an "M" payable in 12 monthly installments at the discretion of respondent.

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 10	Compensation Year 11	Compensation Year 12	Compensation Year 13	Compensation Year 14	Compensation Year 15	Compensation Year 16	Compensation Year 17
				2028	2029	2030	2031	2032	2033	2034	2035
PT Eval	4%	*									
PT	4%	*									
Mileage: PT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
OT Eval	4%	*									
OT	4%	*									
Mileage: OT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
Therapeutic Recreation	4%		M								
Driving Eval/ Training	4%										
Tutoring	4%		M								
Shower Transfer Bench	4%			48.77	48.77	48.77	48.77	48.77	48.77	48.77	48.77
Orthotic	4%			150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
EMS	4%	*									
Electrodes	4%			16.25	16.25	16.25	16.25	16.25	16.25	16.25	16.25
Adaptive Devices	4%			160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
Voice Activated Computer Program & Hardware	4%			110.00	110.00	110.00	110.00	110.00	110.00	110.00	110.00
Text to Speech Software	4%			500.00							
Personal Emergency Response System	4%		M	371.40	371.40	371.40	371.40	371.40	371.40	371.40	371.40
Scooter	4%			1,999.00					1,999.00		
Scooter Maint	4%			375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
Companion/Respite/Personal Care	4%		M	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00
Ancillary Services	4%		M	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00
Ancillary Services	4%		M	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28
Home Mods	4%					9,500.00					
Braun Seating	4%				10,000.00						10,000.00
Scooter Lift	4%			1,360.00					1,360.00		
Steering Knob	4%			11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Lost Future Earnings											
Pain and Suffering											
Past Unreimbursable Expenses											
Annual Totals				33,829.56	39,970.56	39,467.36	32,401.16	32,551.88	36,155.92	32,998.04	43,098.48

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 10	Compensation Year 11	Compensation Year 12	Compensation Year 13	Compensation Year 14	Compensation Year 15	Compensation Year 16	Compensation Year 17
				2028	2029	2030	2031	2032	2033	2034	2035

Note: Compensation Year 1 consists of the 12 month period following the date of judgment.

Compensation Year 2 consists of the 12 month period commencing on the first anniversary of the date of judgment.

As soon as practicable after entry of judgment, respondent shall make the following payment to the court-appointed guardian(s)/ conservators(s) of the estate of Luke Akerstrom for the benefit of Luke Akerstrom for lost future earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and Yr 1 life care expenses (\$54,393.75): \$1,352,278.47.

As soon as practicable after entry of judgment, respondent shall make the following payment to petitioners, Magnus and Brandi Akerstrom, for past un-reimbursable expenses: \$66,794.04.

Annual amounts payable through an annuity for future Compensation Years follow the anniversary of the date of judgment.

Items denoted with an asterisk (*) covered by health insurance and/or Medicare.

Items denoted with an "M" payable in 12 monthly installments at the discretion of respondent.

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 18 2036	Compensation Year 19 2037	Compensation Year 20 2038	Compensation Year 21 2039	Compensation Year 22 2040	Compensation Year 23 2041	Compensation Year 24 2042	Compensation Year 25 2043
PT Eval	4%	*									
PT	4%	*									
Mileage: PT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
OT Eval	4%	*									
OT	4%	*									
Mileage: OT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
Therapeutic Recreation	4%		M								
Driving Eval/ Training	4%										
Tutoring	4%		M								
Shower Transfer Bench	4%			48.77	48.77	48.77	48.77	48.77	48.77	48.77	48.77
Orthotic	4%			150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
EMS	4%	*									
Electrodes	4%			16.25	16.25	16.25	16.25	16.25	16.25	16.25	16.25
Adaptive Devices	4%			160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
Voice Activated Computer Program & Hardware	4%			110.00	110.00	110.00	110.00	110.00	110.00	110.00	110.00
Text to Speech Software	4%										
Personal Emergency Response System	4%		M	371.40	371.40	371.40	371.40	371.40	371.40	371.40	371.40
Scooter	4%				1,999.00	399.80	399.80	399.80	399.80	399.80	399.80
Scooter Maint	4%			375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
Companion/Respite/Personal Care	4%		M	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00
Ancillary Services	4%		M	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00
Ancillary Services	4%		M	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28
Home Mods	4%										
Braun Seating	4%								10,000.00	1,666.67	1,666.67
Scooter Lift	4%					1,360.00	272.00	272.00	272.00	272.00	272.00
Steering Knob	4%			11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Lost Future Earnings											
Pain and Suffering											
Past Unreimbursable Expenses											
Annual Totals				33,249.32	35,399.16	35,254.16	34,266.72	34,316.88	44,367.16	36,084.11	36,134.39

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 18	Compensation Year 19	Compensation Year 20	Compensation Year 21	Compensation Year 22	Compensation Year 23	Compensation Year 24	Compensation Year 25
				2036	2037	2038	2039	2040	2041	2042	2043

Note: Compensation Year 1 consists of the 12 month period following the date of judgment.

Compensation Year 2 consists of the 12 month period commencing on the first anniversary of the date of judgment.

As soon as practicable after entry of judgment, respondent shall make the following payment to the court-appointed guardian(s)/ conservators(s) of the estate of Luke Akerstrom for the benefit of Luke Akerstrom for lost future earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and Yr 1 life care expenses (\$54,393.75): \$1,352,278.47.

As soon as practicable after entry of judgment, respondent shall make the following payment to petitioners, Magnus and Brandi Akerstrom, for past un-reimbursable expenses: \$66,794.04.

Annual amounts payable through an annuity for future Compensation Years follow the anniversary of the date of judgment.

Items denoted with an asterisk (*) covered by health insurance and/or Medicare.

Items denoted with an "M" payable in 12 monthly installments at the discretion of respondent.

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 26 2044	Compensation Year 27 2045	Compensation Year 28 2046	Compensation Year 29 2047	Compensation Year 30 2048	Compensation Year 31 2049	Compensation Year 32 2050	Compensation Year 33 2051
PT Eval	4%	*									
PT	4%	*									
Mileage: PT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
OT Eval	4%	*									
OT	4%	*									
Mileage: OT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
Therapeutic Recreation	4%		M								
Driving Eval/ Training	4%										
Tutoring	4%		M								
Shower Transfer Bench	4%			48.77	48.77	48.77	48.77	48.77	48.77	48.77	48.77
Orthotic	4%			150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
EMS	4%	*									
Electrodes	4%			16.25	16.25	16.25	16.25	16.25	16.25	16.25	16.25
Adaptive Devices	4%			160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
Voice Activated Computer Program & Hardware	4%			110.00	110.00	110.00	110.00	110.00	110.00	110.00	110.00
Text to Speech Software	4%										
Personal Emergency Response System	4%		M	371.40	371.40	371.40	371.40	371.40	371.40	371.40	371.40
Scooter	4%			399.80	399.80	399.80	399.80	399.80	399.80	399.80	399.80
Scooter Maint	4%			375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
Companion/Respite/Personal Care	4%		M	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00	13,104.00
Ancillary Services	4%		M	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00
Ancillary Services	4%		M	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28
Home Mods	4%										
Braun Seating	4%			1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
Scooter Lift	4%			272.00	272.00	272.00	272.00	272.00	272.00	272.00	272.00
Steering Knob	4%			11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Lost Future Earnings											
Pain and Suffering											
Past Unreimbursable Expenses											
Annual Totals				36,234.95	36,335.51	36,486.23	36,630.71	36,831.83	37,083.11	37,378.43	37,730.27

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 26	Compensation Year 27	Compensation Year 28	Compensation Year 29	Compensation Year 30	Compensation Year 31	Compensation Year 32	Compensation Year 33
				2044	2045	2046	2047	2048	2049	2050	2051

Note: Compensation Year 1 consists of the 12 month period following the date of judgment.

Compensation Year 2 consists of the 12 month period commencing on the first anniversary of the date of judgment.

As soon as practicable after entry of judgment, respondent shall make the following payment to the court-appointed guardian(s)/ conservators(s) of the estate of Luke Akerstrom for the benefit of Luke Akerstrom for lost future earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and Yr 1 life care expenses (\$54,393.75): \$1,352,278.47.

As soon as practicable after entry of judgment, respondent shall make the following payment to petitioners, Magnus and Brandi Akerstrom, for past un-reimbursable expenses: \$66,794.04.

Annual amounts payable through an annuity for future Compensation Years follow the anniversary of the date of judgment.

Items denoted with an asterisk (*) covered by health insurance and/or Medicare.

Items denoted with an "M" payable in 12 monthly installments at the discretion of respondent.

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 34	Compensation Year 35	Compensation Year 36	Compensation Year 37	Compensation Year 38	Compensation Year 39	Compensation Year 40	Compensation Year 41
				2052	2053	2054	2055	2056	2057	2058	2059
PT Eval	4%	*									
PT	4%	*									
Mileage: PT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
OT Eval	4%	*									
OT	4%	*									
Mileage: OT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
Therapeutic Recreation	4%		M								
Driving Eval/ Training	4%										
Tutoring	4%		M								
Shower Transfer Bench	4%			48.77	48.77	48.77	48.77	48.77	48.77	48.77	48.77
Orthotic	4%			150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
EMS	4%	*									
Electrodes	4%			16.25	16.25	16.25	16.25	16.25	16.25	16.25	16.25
Adaptive Devices	4%			160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
Voice Activated Computer Program & Hardware	4%			110.00	110.00	110.00	110.00	110.00	110.00	110.00	110.00
Text to Speech Software	4%										
Personal Emergency Response System	4%		M	371.40	371.40	371.40	371.40	371.40	371.40	371.40	371.40
Scooter	4%			399.80	399.80	399.80	399.80	399.80	399.80	399.80	399.80
Scooter Maint	4%			375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
Companion/Respite/Personal Care	4%		M	13,104.00	13,104.00	13,104.00	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00
Ancillary Services	4%		M	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00
Ancillary Services	4%		M	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28
Home Mods	4%						12,000.00				
Braun Seating	4%			1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
Scooter Lift	4%			272.00	272.00	272.00	272.00	272.00	272.00	272.00	272.00
Steering Knob	4%			11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Lost Future Earnings											
Pain and Suffering											
Past Unreimbursable Expenses											
Annual Totals				38,126.15	38,578.43	39,024.59	71,273.15	59,769.59	60,316.19	60,869.03	61,465.91

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 34	Compensation Year 35	Compensation Year 36	Compensation Year 37	Compensation Year 38	Compensation Year 39	Compensation Year 40	Compensation Year 41
				2052	2053	2054	2055	2056	2057	2058	2059

Note: Compensation Year 1 consists of the 12 month period following the date of judgment.

Compensation Year 2 consists of the 12 month period commencing on the first anniversary of the date of judgment.

As soon as practicable after entry of judgment, respondent shall make the following payment to the court-appointed guardian(s)/ conservators(s) of the estate of Luke Akerstrom for the benefit of Luke Akerstrom for lost future earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and Yr 1 life care expenses (\$54,393.75): \$1,352,278.47.

As soon as practicable after entry of judgment, respondent shall make the following payment to petitioners, Magnus and Brandi Akerstrom, for past un-reimbursable expenses: \$66,794.04.

Annual amounts payable through an annuity for future Compensation Years follow the anniversary of the date of judgment.

Items denoted with an asterisk (*) covered by health insurance and/or Medicare.

Items denoted with an "M" payable in 12 monthly installments at the discretion of respondent.

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 42	Compensation Year 43	Compensation Year 44	Compensation Year 45	Compensation Year 46	Compensation Year 47	Compensation Year 48	Compensation Year 49
				2060	2061	2062	2063	2064	2065	2066	2067
PT Eval	4%	*									
PT	4%	*									
Mileage: PT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
OT Eval	4%	*									
OT	4%	*									
Mileage: OT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
Therapeutic Recreation	4%		M								
Driving Eval/ Training	4%										
Tutoring	4%		M								
Shower Transfer Bench	4%			48.77	48.77	48.77	48.77	48.77	48.77	48.77	48.77
Orthotic	4%			150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
EMS	4%	*									
Electrodes	4%			16.25	16.25	16.25	16.25	16.25	16.25	16.25	16.25
Adaptive Devices	4%			160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
Voice Activated Computer Program & Hardware	4%			110.00	110.00	110.00	110.00	110.00	110.00	110.00	110.00
Text to Speech Software	4%										
Personal Emergency Response System	4%		M	371.40	371.40	371.40	371.40	371.40	371.40	371.40	371.40
Scooter	4%			399.80	399.80	399.80	399.80	399.80	399.80	399.80	399.80
Scooter Maint	4%			375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
Companion/Respite/Personal Care	4%		M	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00
Ancillary Services	4%		M	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00
Ancillary Services	4%		M	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28
Home Mods	4%										
Braun Seating	4%			1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
Scooter Lift	4%			272.00	272.00	272.00	272.00	272.00	272.00	272.00	272.00
Steering Knob	4%			11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Lost Future Earnings											
Pain and Suffering											
Past Unreimbursable Expenses											
Annual Totals				62,062.79	62,709.95	63,363.35	64,060.79	64,406.39	65,103.83	65,706.95	66,102.83

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 42	Compensation Year 43	Compensation Year 44	Compensation Year 45	Compensation Year 46	Compensation Year 47	Compensation Year 48	Compensation Year 49
				2060	2061	2062	2063	2064	2065	2066	2067

Note: Compensation Year 1 consists of the 12 month period following the date of judgment.

Compensation Year 2 consists of the 12 month period commencing on the first anniversary of the date of judgment.

As soon as practicable after entry of judgment, respondent shall make the following payment to the court-appointed guardian(s)/ conservators(s) of the estate of Luke Akerstrom for the benefit of Luke Akerstrom for lost future earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and Yr 1 life care expenses (\$54,393.75): \$1,352,278.47.

As soon as practicable after entry of judgment, respondent shall make the following payment to petitioners, Magnus and Brandi Akerstrom, for past un-reimbursable expenses: \$66,794.04.

Annual amounts payable through an annuity for future Compensation Years follow the anniversary of the date of judgment.

Items denoted with an asterisk (*) covered by health insurance and/or Medicare.

Items denoted with an "M" payable in 12 monthly installments at the discretion of respondent.

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 50 2068	Compensation Year 51 2069	Compensation Years 52-53 2070-2071	Compensation Year 54 2072	Compensation Year 55 2073	Compensation Year 56 2074	Compensation Year 57 2075	Compensation Years 58-Life 2076-Life
PT Eval	4%	*									
PT	4%	*									
Mileage: PT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
OT Eval	4%	*									
OT	4%	*									
Mileage: OT	4%			72.00	72.00	72.00	72.00	72.00	72.00	72.00	72.00
Therapeutic Recreation	4%		M								
Driving Eval/ Training	4%										
Tutoring	4%		M								
Shower Transfer Bench	4%			48.77	48.77	48.77	48.77	48.77	48.77	48.77	48.77
Orthotic	4%			150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
EMS	4%	*									
Electrodes	4%			16.25	16.25	16.25	16.25	16.25	16.25	16.25	16.25
Adaptive Devices	4%			160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00
Voice Activated Computer Program & Hardware	4%			110.00	110.00	110.00	110.00	110.00	110.00	110.00	110.00
Text to Speech Software	4%										
Personal Emergency Response System	4%		M	371.40	371.40	371.40	371.40	371.40	371.40	371.40	371.40
Scooter	4%			399.80	399.80	399.80	399.80	399.80	399.80	399.80	399.80
Scooter Maint	4%			375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
Companion/Respite/Personal Care	4%		M	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00	32,850.00	63,236.25
Ancillary Services	4%		M	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00	2,925.00
Ancillary Services	4%		M	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28	3,439.28
Home Mods	4%										
Braun Seating	4%			1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
Scooter Lift	4%			272.00	272.00	272.00	272.00	272.00	272.00	272.00	272.00
Steering Knob	4%			11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Lost Future Earnings											
Pain and Suffering											
Past Unreimbursable Expenses											
Annual Totals				66,599.15	66,900.71	50,595.95	50,674.19	50,769.95	50,862.71	50,958.47	82,020.32

Appendix A: Items of Compensation for L.A.

ITEMS OF COMPENSATION	G.R.	*	M	Compensation Year 50	Compensation Year 51	Compensation Years 52-53	Compensation Year 54	Compensation Year 55	Compensation Year 56	Compensation Year 57	Compensation Years 58-Life
				2068	2069	2070-2071	2072	2073	2074	2075	2076-Life

Note: Compensation Year 1 consists of the 12 month period following the date of judgment.

Compensation Year 2 consists of the 12 month period commencing on the first anniversary of the date of judgment.

As soon as practicable after entry of judgment, respondent shall make the following payment to the court-appointed guardian(s)/ conservators(s) of the estate of Luke Akerstrom for the benefit of Luke Akerstrom for lost future earnings (\$1,047,884.72), pain and suffering (\$250,000.00), and Yr 1 life care expenses (\$54,393.75): \$1,352,278.47.

As soon as practicable after entry of judgment, respondent shall make the following payment to petitioners, Magnus and Brandi Akerstrom, for past un-reimbursable expenses: \$66,794.04.

Annual amounts payable through an annuity for future Compensation Years follow the anniversary of the date of judgment.

Items denoted with an asterisk (*) covered by health insurance and/or Medicare.

Items denoted with an "M" payable in 12 monthly installments at the discretion of respondent.