NOTICE: This opinion is subject to formal revision before publication in the bound volumes of NLRB decisions. Readers are requested to notify the Executive Secretary, National Labor Relations Board, Washington, D.C. 20570, of any typographical or other formal errors so that corrections can be included in the bound volumes.

Ampersand Publishing, LLC d/b/a Santa Barbara News-Press *and* Graphic Communications Conference, International Brotherhood of Teamsters. Cases 31–CA–028589, 31–CA–028661, 31–CA–028667, 31–CA–028700, 31–CA–028733, 31–CA–028734, 31–CA–028738, 31–CA–028799, 31–CA–028889, 31–CA–028890, 31–CA–028944, 31–CA–029032, 31–CA–029076, 31–CA–029099, and 31–CA–029124

January 25, 2021

SUPPLEMENTAL DECISION AND ORDER*

BY MEMBERS KAPLAN, EMANUEL, AND RING

On September 4, 2020, Administrative Law Judge Dickie Montemayor issued the attached decision. The Respondent filed exceptions and a supporting brief, the General Counsel filed an answering brief, and the Respondent filed a reply brief. In addition, the General Counsel filed a limited cross-exception with supporting argument.[1]

The National Labor Relations Board has delegated its authority in this proceeding to a three-member panel.

The Board has considered the decision and the record in light of the exceptions and briefs and has decided to affirm the judge's rulings, findings,[2] and conclusions and to adopt the recommended Supplemental Order as modified and set forth in full below.[3]

ORDER

The National Labor Relations Board orders that the Respondent, Ampersand Publishing, LLC d/b/a Santa Barbara News-Press, Santa Barbara, California, its officers, agents, successors, and assigns, shall

1. Make whole Richard Mineards by paying him backpay in the amount of $547,067 plus $2949 to compensate him for expenses, plus interest accrued to the date of payment as prescribed in *New Horizons*, 283 NLRB 1173 (1987), compounded daily as prescribed in *Kentucky River Medical Center*, 356 NLRB 6 (2010), minus tax withholdings on the backpay as required by Federal and State laws.

2. Make whole Dennis Moran by paying him backpay in the amount of $150,187 plus $6878 to compensate him for expenses, plus interest accrued to the date of payment as prescribed in *New Horizons*, supra, compounded daily as prescribed in *Kentucky River Medical Center*, supra, minus tax withholdings on the backpay as required by Federal and State laws.

3. Reimburse the Union $111,040 for costs and expenses incurred in collective bargaining, plus interest accrued to the date of payment as prescribed in *New Horizons*, supra, compounded daily as prescribed in *Kentucky River Medical Center*, supra, minus tax withholdings required by Federal and State laws.

4. Make whole the unit employees named below for merit pay losses by paying them the amounts following their names, which total $221,596, plus interest accrued to the date of payment as prescribed in *New Horizons*, supra, compounded daily as prescribed in *Kentucky River Medical Center*, supra, minus tax withholdings required by Federal and State laws.

[1] The General Counsel cross-excepts to the judge's inadvertent failure to address his request in his posthearing brief to correct the hearing transcript on p. 590, line 17, to accurately reflect the testimony of employee Dennis Moran that he paid "about 900 dollars a month rent" and not that he paid "about 100 dollars a month rent." We grant this unopposed motion to correct the transcript.

[2] The Respondent has implicitly excepted to some of the judge's credibility findings. The Board's established policy is not to overrule an administrative law judge's credibility resolutions unless the clear preponderance of all the relevant evidence convinces us that they are incorrect. *Standard Dry Wall Products*, 91 NLRB 544 (1950), enfd. 188 F.2d 362 (3d Cir. 1951). We have carefully examined the record and find no basis for reversing the findings.

[3] We shall modify the judge's recommended Supplemental Order to conform to the Board's standard language for supplemental orders in compliance proceedings.

1	Brewer	Joe	10,939
2	Bucher	Charles	504
3	Cheng	James	22,270
4	Davison	Anna	51
5	DeWalt	Thomas	19,874
6	Dorfman	Blake	1,397
7	Dvorak	John	318
8	Evans	Melissa	60
9	Harvey	Victoria	19,066
10	Hobbs	Dawn	62
11	Hopkins	Bethany	251
12	Hughes	Karna	6,824
13	Kuznia	Rob	63
14	Logan	Jim	984
15	McMahon	Marilyn	21,573
16	McManigal	Barney	63
17	Milton	Lara	612
18	Moran	Dennis	20,016
19	Moriatis	Mike	833
20	Orsua	Leana	328
21	Pauls	Kathy	174
22	Schultz	Kathy	6,234
23	Schultz	Tom	88
24	Smolensky	Matthew	20,514
25	Tonneson	Steve	32,135
26	Trenchard	Christopher	244
27	Waggener	Sherrie	16,528
28	Wallace	Nora	18,471
29	Ward	Mary	547
30	Weinstein	Amy	57
31	Zate	Maria	519

Total: $221,596

5. Make whole the unit employees named below for the use of nonunit employees to perform unit work by paying them the amounts following their names, which total $936,005, plus interest accrued to the date of payment as prescribed in *New Horizons*, supra, compounded daily as prescribed in *Kentucky River Medical Center*, supra, minus tax withholdings required by Federal and State laws.

1	Bateman	Dennis	38,809
2	Brewer	Joe	43,223
3	Bucher	Charles	2,441
4	Cheng	James	44,453
5	Craig	Jeffrey	32,510
6	DeWalt	Thomas	39,335
7	Dorfman	Blake	22,772
8	Dvorak	John	19,120
9	Eliason	John	47,895
10	Favors	Kimberly	2,202
11	Guzik	Hannah	1,588
12	Harvey	Victoria	46,128
13	Hopkins	Bethany	16,036
14	Hughes	Karna M	27,084
15	Johnson	Robert	1,362
16	Malone	Steve	48,338
17	Mason	Dave	1,303
18	McMahon	Marilyn	46,568
19	McMorris	Bill	8,261
20	Milton	Lara	5,609
21	Mineards	Richard	63,990
22	Moran	Dennis	39,093
23	Moriatis	Mike	29,347
24	Newton	Frank	1,066
25	O'Rourke	Tim	4,031
26	Pacheco	Angel	948
27	Patton	Mark	52,118
28	Pauls	Kathy	20,127
29	Pavlovic	Alex	1,066
30	Redding	Cliff	7,018
31	Schultz	Kathy J	41,503
32	Sinovic	Steve	1,303
33	Smolensky	Matthew	40,025
34	Tonneson	Steve	40,256
35	Waggener	Sherrie	32,140
36	Wallace	Nora	46,033
37	Ward	Mary	15,150
38	Warmer	Carol	1,628
39	Wormser	Marci	1,303
40	Zate	Maria	2,822

Total: $936,005

6. Make whole Dennis Moran, Richard Mineards, and other unit employees in the amount of $186,178 for the

adverse tax consequences of receiving lump-sum backpay awards.[4]

Dated, Washington, D.C. January 25, 2021

Marvin E. Kaplan, Member

William J. Emanuel Member

John F. Ring, Member

(SEAL) NATIONAL LABOR RELATIONS BOARD

Julia M. Durkin, Esq., for the General Counsel.
Ira Gottlieb, Esq. (Bush, Gottlieb Law Corp.), for the Charging Party.
Christopher Frost, Esq., Michael Eisner, Esq. (Eisner Jaffe LLP), for the Respondent.

DECISION

STATEMENT OF THE CASE

DICKIE MONTEMAYOR, Administrative Law Judge. This compliance proceeding was tried before me on December 10–13, 2019, and February 11–12, 2020, in Los Angeles, California. The compliance proceeding was predicated upon a decision by the Board finding that Respondent engaged in flagrant unfair labor practices including bad-faith bargaining that was sufficiently aggravated to warrant reimbursement of the union's bargaining expenses. *Santa Barbara News-Press and Graphic Communications Brotherhood of Teamsters,* 358 NLRB 1415 (2012.) This decision was followed by an Order denying Motion for Reconsideration. *Santa Barbara News-Press,* 359 NLRB 1110 (2013). The Board affirmed its decision following the Supreme Court's decision in *NLRB v. Noel Canning*, 573 U.S. 513 (2014). See *Graphic Communications Brotherhood of Teamsters*, 362 NLRB 252 (2015), enfd. 2017 WL 1314946 (D.C. CT. App. 2017). On March 22, 2017, after the Board's decision was enforced by the U.S. Court of Appeals, the case was transferred from NLRB Region 31 to Region 27. On July 13, 2018, the Regional Director of Region 27 issued a Compliance Specification and notice of hearing. (GC Exh. 1f). On August 2, 2018, Respondent filed its Response to the Compliance Specification. (GC Exh. 1h.) After receiving the response, General counsel filed a Motion for Partial Summary Judgement. On February 22, 2019, after the proceedings were transferred back to the Board, the Respondent filed an amended response to the Compliance Specification. (GC Exh. 1q.) On September 3, 2019, the Board issued a decision and order granting the General Counsel's Motion for Partial Summary Judgment. *Ampersand Publishing, LLC D/B/A/ Santa Barbara News-Press and Graphic Communications Brotherhood of Teamsters*, 368 NLRB No. 65 (2019). On September 5, 2019, the Regional Director issued an Order scheduling hearing for the portions of the case that were remanded by the Board in its Order granting the General Counsel's Motion for Summary Judgment. On November 15, 2019, the Regional Director issued an Amendment to the Compliance Specification. (GC Exh. 1u.) Respondent failed and or refused to file any answer to the Amendment to the Specification. During the hearing, General Counsel moved to further amend the Compliance Specification. These amendments appear in the record as Amended Appendices D-1, D-2, A-1, A-2, and F. (GC Exh. 2,3, 6, 44, 45, 46, 47, 48.)

Background

The underlying case was originally tried before Administrative Law Judge Clifford H. Anderson in 2009, who found that Respondent engaged in conduct that resulted in multiple violations of Sections 8(a)(5), (3), and 1 of the Act. Judge Anderson's rulings, findings, and conclusions were affirmed by the Board and enforced by the court of appeals. Respondent's violations were so broad and numerous that the Board's cease and desist portion of its order contained 17 separate paragraphs delineating the breadth of Respondent's unlawful conduct. The Compliance Specification which issued thereafter shed light on the General Counsel's view of the degree of harm suffered as a result of Respondent's unlawful conduct. At issue in this case are those allegations that remained after the Board granted the General Counsel's Motion for Partial Summary Judgment.

The Board, in granting General Counsel's Motion for Partial Summary Judgment, resolved a number of issues set forth in the Compliance Specification. Specifically the Board granted Summary Judgment to the following: Sections I, II(a), III(a)-(p), IV(a)-(r), V (a)-I, (l)-(m), q, VI, VII, and VII and Appendices B, C, D, and E subject to the limitation that the Respondent would have the opportunity to litigate the Union's bargaining costs and expenses, paragraphs II(b)-(d), (paragraphs V(j)-(k), (n)-(p), and (r)-(w), and the portions of Appendices D-1 and D-2) that affect the net back pay including interim expenses and interim medical expenses owed to discriminatees Moran and Mineard. The Board made note of the fact that Respondent did not contest the formula for interest and would be precluded from litigating that issue. The Board further concluded that adverse tax consequences for Mineard and Moran receiving a lump-sum back pay award must be defrayed and Respondent would be precluded from arguing to the contrary. Id. at fn. 11.

I. THE BARGAINING EXPENSES REMEDY

Background

The Board's finding that Respondent engaged in "willful defiance of its statutory obligations" set in motion the instant proceedings to determine how much the Union ought to be compensated to effectuate the terms of the Board's order. The General Counsel in its Amended Specification alleged that in-person negotiation sessions were held in Santa Barbara California on November 13 and 14, 2007, February 12, 13, 14, 15, 25, 26, and 27, 2008; April 2 and 3, 2008; May 14 and 15, 2008; June 3 and 4, 2008; July 10 and 11, 2008; September 3 and 4, 2008; October 22 and 23, 2008; January 14 and 15, 2009; February 25 and 26, 2009; and April 21 and 22, 2009. It is the expenses surrounding

[4] We recognize that the tax situation of particular discriminatees may have changed since the amended compliance specification issued. We therefore leave to the Region to update this number as appropriate.

these sessions that General Counsel alleges Respondent is obligated to reimburse. The expenses incurred by the union included: (1)fees and expenses paid for attorney involvement in bargaining, (2) salaries and wages paid to the union's bargaining committee, (3) travel expenses, (4) meals expenses, (5) meeting room fees, and (6) other miscellaneous administrative fees and expenses.

Calculations of the Bargaining Expenses

(1) Calculation of expenses related to attorney participation in bargaining

During bargaining, the union retained the firm of Bush Gottlieb. Attorney Ira L. Gottlieb personally participated in numerous bargaining sessions and credibly testified regarding the ordinary billing practices of the firm. In short, he explained that clients received a client number and the firm assigned a matter number to reflect what activities were being performed such as those that were bargaining related. In this instance, the client number assigned was 1162 and the bargaining related matters were assigned matter number 16015, which were characterized as "preparation for bargaining." (Tr. 200.) Gottlieb also explained his ordinary billing practice was to record billing in tenth of an hour increments and to make the billing entries into his system contemporaneously or shortly after the work was performed. His billing rate during this time frame ranged from $185 to $200 per hour. Every month a "pre-bill" was printed out and reviewed for accuracy. Once it was determined the bill was accurate an invoice that detailed the work performed and the amounts being billed was prepared. (GC Exh. 46.) The union was typically billed for travel time, overnight travel, filing fees, and copying expenses. (GC Exh. 300–317.) Ayesha Wright, the union's director of accounting testified that according to normal business practices, "the invoices are approved by the president and secretary-treasurer and then forwarded to the accounting department, at which point the accounts payable processor would enter the invoice into the accounting system by assigning it a vendor ID and a general ledger account number. Then it would be forwarded to (her) for review. Once (she) approved it, (she) would return it to the accounts payable processor for payment." (Tr. 40.) Prior to the compliance hearing, Gottlieb reviewed the business records and invoices sent to the union and provided a list to the Region 27 Compliance Officer who then used the list to develop and prepare the Second Amended Appendix A-1. (GC Exh. 46.)

The record reveals that Gottlieb billed, and the union paid for expenses, related to Gottlieb's participation in bargaining. It is undisputed that Gottlieb participated in bargaining. There is not a scintilla of evidence to suggest that the expenses outlined by Gottlieb were not paid by the union. Nor is there any evidence in the record to establish that the expenses incurred or paid were in any way unreasonable or unwarranted. I find that the General Counsel has met its burden of establishing the expenses relating to attorney participation in bargaining. The business records of both Gottlieb and the union relied upon by the General Counsel were contemporaneously prepared, detailed and are reliable and trustworthy.

Respondent argues that General Counsel is not entitled to recover legal fees and expenses and cites for this proposition. *HTH Corp. v. NLRB*, 823 F.3d 668 (DC Cir. 2016); *Camelot Terrace v. NLRB*, 824 F.3d 1085 (DC Cir. 2016). General counsel argues that it is seeking legal fees and expenses "only to the extent that they were incurred during the union's bargaining efforts" and therefore "a natural component of the union's economic loss." (GC Br. at 14.) The cases cited by Respondent deal with litigation costs not bargaining expenses and do not on their face resolve the question presented in this case. As noted by the General Counsel, the Board issued a broad order requiring (without any specified exception) that Respondent reimburse the union for all of its bargaining expenses because the aggravated misconduct of the Respondent "so infected the core of the bargaining process" that it could not be addressed by the Board's traditional remedies. The Board's conclusion was premised upon the application of its standard which recognizes that given the type of aggravated misconduct, "expenses were warranted to make the charging party whole for the resources that were wasted because of the unlawful conduct and to restore the economic strength that is necessary to ensure a return of the status quo ante." 358 NLRB at 1418. Clearly, on their face, legal expenses and costs fall under the broad umbrella of the Board's order of reimbursement for "costs and expenses incurred in collective bargaining." Excluding legal expenses and costs would confer upon the Respondent wrongdoer a windfall at the expense of the party who was harmed and would fail to restore the economic strength the union lost as a result of Respondent's unlawful actions. In as much as the Board in reaching beyond its traditional remedies did not carve out any exception in its order which would preclude reimbursement for legal costs and expenses related to bargaining, I am without authority to countermand the Board's broad order and its reasoned application of the law to the facts presented. See *Phelps Dodge Corp. v. NLRB*, 313 U.S. 177, 194 (1941) (holding that "the relation of remedy to policy is peculiarly a matter for administrative competence").

Respondent, in the alternative, argues that certain legal expenses should be excluded because, upon questioning, Gottlieb was unable to recall the specifics of phone calls made more than a decade ago and secondly because Gottlieb refused to reveal attorney client communications regarding his conversations. (R. Br. 4–5.) Respondent cites no Board or other authority which would even tend to suggest that in order to recover legal costs and expenses, the union would have to waive attorney client privilege and divulge confidential communications. Nor, as Respondent suggests, is an attorney required to retain phone billing records in such a manner as would reveal attorney client privileged communications. Such an extreme legal proposition would turn the whole notion of privilege on its head. The Board has repeatedly reaffirmed protections of the attorney client privilege in the context of collective bargaining. *Patrick Cudahy, Inc*., 288 NLRB 968, 971 (1988). As noted by General Counsel, requiring disclosure of privilege would in fact inflict further harm upon the union as it is still in negotiations with Respondent. (GC Br. at 30.)

Nor am I persuaded, as Respondent argues, that because Gottlieb cannot remember specifics of telephone calls from approximately 12 years in the past that somehow Respondent, the wrongdoer should reap the benefit of these ambiguities. The evidence establishes that the contemporaneously prepared records related to legal costs and expenses were separated by matter number which distinguished bargaining expenses. There was no showing that any of the billing entries were made in bad faith. Like other expenses in this case, it was entirely unforeseeable that these attorney expenses would be reimbursed therefore there is no reason to suspect and/or conclude that the entries were nothing more than an effort to honestly bill for the work performed.

To the extent that there are any ambiguities that arise because of the age of the case and/or the inability of Gottlieb to recollect any specific underlying meeting or item, those ambiguities must be resolved in favor of the injured party and against the wrongdoer who in this case was engaged in "willful defiance of its statutory obligations." *Lou's Transport Inc*., 366 NLRB No. 140 (2018). Accordingly, the union is entitled to reimbursement for this category of bargaining expenses in the amount of $41,400 plus interest. (GC Exh. 46 p. 2.)

(2) Other costs incurred by the Union

The costs the Union expended for are set forth in detailed contemporaneous records that were kept by the Union. The ordinary processing of these expenses was done in a manner similar to any business. Caruso used a software program to complete weekly expense reports. The software separated the expenses into specified categories and aggregated the information into a report. After finalizing all of the entries, a report was generated which set forth in detail all of the claimed expenses. Caruso then submitted the reports with accompanying receipts to the union's secretary treasurer who reviewed the information then forwarded it to the accounting department for further review. After the accounting department reviewed the claimed expenses and receipts, they were sent to the accounts payable department for final payment. The general policy was to pay only expenses that were documented with a receipt with the exception of items where a receipt may not be available such as tips, or coin laundry expenses. (Tr. 97.) The normal business practice for processing the expense reports for payment included the reviewing official date stamping, signing, and/or initialing the documents when the pertinent review was completed.

There is nothing in the record to suggest that any of the expenses paid for travel, bag fees, hotels fees, hotel room rental, rental cars, taxis, gasoline, parking, meals, tips, telephone, and internet usage were in any way out of the ordinary. On the contrary, looking at the totality of the evidence, all of the claimed expenses reflect those very type of expenses which would be required to enable the union to accomplish its obligations to its members. See *HTH Corp*., 361 NLRB 709, 713 (2014), enfd in part 823 F.3d 668 (D.C. Cir. 2016). I find that the General Counsel has met its burden of establishing that these expenses were incurred and paid by the union. I also concur with the General Counsel's characterization that the records present a "near exact accounting of the union's costs and expenses." (GC Br. at 36.) Accordingly, the union is entitled to reimbursement for these bargaining expenses the amounts of which are incorporated in the costs and expense total set forth below.[1] [2] (GC Exh. 47, see Second Amended Appendix A-2, D-2, GC Exhs. 319, 320, 321, 322, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334.)

(3) Spoilation of evidence issues

At the trial of this matter, Ayesha Wright, the director of accounting testified extensively regarding the ordinary processing of payments. In her testimony, she testified that when the receipts were presented to the accounts payable processor they would review the receipts, place a check mark, and process the payments. (Tr. 115, 116.) She also testified that while the matter was pending some documents were destroyed. Regarding the document destruction she testified as follows:

> Q Who made the decision to get rid of those?
> A So for the things that we made copies of, I put all of those items that I pulled, I put them in a box. I kept those boxes for—for—until I needed space. I had three boxes of things and there was one box that was blocking a drawer, and I needed—I needed space, so I got rid of it. I hadn't heard anything about Santa Barbara. I wasn't told to further keep these reports, so I got rid of that box.
> Q So when you say you got rid of a box of Santa Barbara News Press records, what did you do with that box?
> A I sent it for shredding. (Tr. 117.)

She further elaborated on the records destruction in her subsequent testimony as follows:

> Q Okay. Any other boxes of Santa Barbara News Press records that you sent for shredding?
> A The two remaining boxes I still have. But in those boxes, the expense reports, are only the cash items. If you look on the same exhibit, on 324, in the—let's see, the third column from the - from the right is cash spent. So we had the expenses for those items, but anything that was charged to the American Express card that's filed in a separate area and that has been destroyed.
> Q Okay. So that—and what period of time was covered by those destroyed American Express documents?
> A So anything that was after the eight year period.
> Q All of the American Express?
> A So in 2000—
> Q All of the American Express records from eight years or older are gone?
> A Correct.
> Q Okay. And did anybody advise you before you shredded those documents that there was ongoing litigation with the Santa Barbara News Press at the time you chose to shred those records?
> A No.
> Q Did anybody advise you whether or not you should shred those records?
> A No, because it's our standard process.
> Q Did anybody ever advise you that you should halt the shredding of records relating to Santa Barbara News Press?
> A No.
> Q Okay. And just so we're clear, that box contained expense records relating to Santa Barbara News Press, right?
> A Yes.

[1] The consolidated tally of the weekly miscellaneous costs and expenses owed is summarized as follows:

Flights	$5,737.38
Rental Car	$1,925.68
Hotel	$9,934.48
Parking	$64.00
Office Supplies	$602.18
Meals	$4,529.80
Tips	$95.50
Telephone	$337.49
Internet Fees	$273.00
Taxi	$539.63
Gas	$18.54
Meeting Room Fees	$2,680.00
Baggage fees	$190.00
Total	$26,927.68

[2] For a weekly tally of the costs and expenses see GC Br. pp. 37–53.

Q Including the—
A That contained—
Q backup for—
A the American Express—it did not contain the American Express receipts.
Q It did or did not?
A It did not.
Q Okay. So what did that—
A It had other—it had other expenses, but not the American Express receipts.
Q Okay. What other expenses were in that box that you shredded?
A The Bush Gottlieb expenses.
Q Anything else?
A Not that I can recall.
Q Okay. Do you know, one way or the other, what all was in it, other than the Bush Gottlieb expenses?
A No.
Q Okay. So just so we're clear, that box contained records relating to expenses that the Union is claiming today to seek reimbursement for, correct?
A Correct.
Q And they're gone, irretrievably gone, no copies anywhere, right?
A Correct. All the originals are gone; the copies are here in the exhibit.
Q Except where they're not, right? Like in this exhibit.
A Well, the—in this exhibit, the American receipts—the American Express receipts were never in the box. They were not retained. They were destroyed on schedule.
Q Okay. So but—here's my point. There is a volume of records relating to Santa Barbara News Press during the pendency of the litigation with the Santa Barbara News Press relating to the expenses that you seek to recover in this hearing that were destroyed voluntarily, correct?
A Correct. (Tr. 117–120.)

Wright provided further clarification regarding the policy regarding document destruction as it related to American Express receipts as follows:

Q So what is the significance of it being American Express that it's not here?
A The American Express receipts are filed with the American Express bills in the American Express vendor folder. That American Express vendor folder was never set aside to not be shredded.
Q Okay. So in addition to shredding the box relating to the Santa Barbara News Press, you also shredded all of the American Express expense records that are eight years or older, right?
A Correct.
Q Okay. And that's why we don't have backup here, right?
A Correct.
Q Anything else related to Santa Barbara News Press that you chose to shred?
A I didn't choose to shred anything specifically for Santa Barbara. I shred things that were over the eight years in compliance with the policy.
Q Okay. So—
A The only—the only—
Q Go ahead.
A Thank you. The only thing of Santa Barbara that was shred was that one box that was—that I needed to make the room for.
Q And the American Express records also included Santa Barbara News Press information, correct?
A Correct. It was the American Express records for the entire organization, every entity.
Q Okay.
A And every individual, every call center, yes.
Q So who made the decision to shred the American Express records?
A Again, that's our standard procedure after the eight years to shred the—all of our vendor files.

Respondent argues that because the union had in place a records destruction policy that shredded American Express records that were 8 years or older and because Ms. Wright shredded a box of receipts in order to make room in her crowded office space "all of the expenses should be precluded" but cites no legal authority for its position. (R. Br. at 5.)

I disagree with Respondent's contentions in this regard. In the first instance, there is no evidence that any document was shredded as a result of any fraud, bad faith, or desire to suppress the truth. The documents were destroyed as part of a normal document destruction policy, and in the case of one box of receipts, to clear clutter from Wright's work space. Secondly, ample evidence exists in the record without the documents that were destroyed to meet the evidentiary threshold of proof required to establish the General Counsel's burden for those expenses it has claimed regardless of the lack of some portion of the original receipts. The billing documents presented to the accounting department and accounts payable at the time they were submitted went through a review process which included looking contemporaneously at receipts before making any payments. (Tr. 115.) At the time of the processing of the payments, the reimbursement of these expenses by the Respondent was not reasonably foreseeable and there is no reason to suspect that the expenses would not have been scrutinized in the ordinary course of business. Stated differently, I find the documents which still exist and form the basis for General Counsel's current calculations and remedy are both reliable and trustworthy. Respondent made no showing of prejudice occasioned by the destruction of the records. If some portion of expense receipts were not otherwise accounted for in General Counsel's evidentiary proof, in all likelihood, the practical effect of this is that of a windfall to Respondent as General Counsel was deprived of documents which may have established that Respondent owed even more than which General counsel was already seeking as a remedy and for which it had some form of documentary proof. Lastly, to the extent that there exists any uncertainty more than a decade later in the existing trail of expenses, those uncertainties are more appropriately resolved in favor of the injured party and against the wrongdoer. *Webco Industries, Inc.*, 340 NLRB 10 (2003).

(4) Reimbursement for salaries and wages of representatives

Caruso, the union conference staff representative, was the lead negotiator involved in the negotiations with Respondent. It is undisputed that he was involved in the negotiations from November of 2007—of 2009. His office was located in South Saint Paul, Minnesota.

He was employed by the union and paid a salary, along with expenses related to his assignments and bargaining. Although

sometimes he provided an "activity report," he was a salaried employee and was not required to keep any hourly records of his time. During the time frame from November 2007—April 2009, he didn't keep an accounting of time spent preparing proposals, responding to proposals, sending or responding to correspondence and or other matters related to bargaining. In fact, Caruso testified the he had no way to go back and quantify how much time he spent on these activities. (Tr. 449.)

(a) General Counsel's estimate of amounts owed for Caruso's work.

In view of the lack of documented hourly evidence of wages the General Counsel set forth an estimate of the losses attributed to Caruso's work during bargaining. The estimate was based upon his salary rate at the time multiplied by the approximate number of days he spent in bargaining sessions, traveling or traveling and meeting with the committee and unit employees. (GC Br. at 31, GC Exh. 336.) The calculation converted his biweekly salary into a daily rate then accounted for the approximate number of days that Caruso worked on the bargaining related matters by cross referencing Caruso's contemporaneous weekly expense reports. (GC Exh. 335, 2nd Appendix A-2.) The General Counsel instead of seeking reimbursement for all of the time Caruso spent instead sought only reimbursement for the periods of in person bargaining sessions, two meetings with the bargaining committee and unit members and travel days. (GC Br. at 32.)

(b) Expense related to other bargaining committee members

Caruso testified that the bargaining committee consisted of a total of five regular members, an alternate and the attorney Gottlieb. The Union compensated employees for attending bargaining sessions. The compensation paid was the equivalent of 8 hours of missed work at their hourly wage or in some instances 4 hours at their hourly wage if the individual left a bargaining session early. Caruso kept contemporaneous records of the committee-members hours wage rates and amount of pay owed them. (GC Exh. 9.) The union, after it received the information, paid the employees after deducting appropriate taxes and paid the appropriate FICA contributions for the employees.

Respondent asserts that because Caruso's salary was not directly tied to his work on Santa Barbara News Press any amounts which reimburse Caruso for his work while engaged in bargaining activities would constitute a "windfall." (R. Br. at 2.) Respondent also essentially asserts that because "salary" doesn't fall within its definition of "expenses," recovery should be precluded. Respondent cites no authority for this proposition, and I disagree with its conclusion. As noted above, the Board has clearly recognized that "reasonable salaries, travel expenses, and per-diems are included in its definition of "bargaining expenses." *HTH Corp*., 361 NLRB 709, 713 (2014). In the evidentiary record, there is no dispute that Caruso was directly involved in bargaining during the time frame identified by General Counsel. There is also no dispute that Caruso was involved in bargaining during the dates for which General Counsel seeks reimbursement. I find General Counsel's painstaking efforts to reconstruct what amounts to a conservative estimate is both reasonable, and to the extent that is fairly possible, directly correlated to bargaining expenses and not some arbitrary approximation. It is Respondent who seeks a "windfall" by simply ignoring the undisputed facts that Caruso without question expended union time and resources while engaged in bargaining and the union is entitled to reimbursement for those expenses. Respondent also asserts that it should be relieved of paying expenses because the Union could have another person serve as lead negotiator. Again, Respondent cites no Board authority which stands for the proposition that as a requirement to recover expenses, the union must choose only lead negotiators who live in the local commuting area.

I find that the General Counsel has met its burden of establishing that expenses were incurred and paid by the union related to Caruso's and the other bargaining committee members union activities including the FICA contributions paid on behalf of committee members. Accordingly, I find the union is entitled to reimbursement in the amount of $69,640 plus interest for these bargaining expenses. Thus, the total amounts owed for all categories of bargaining expenses is $111,040 plus interest. (GC Exh. 46–48.) I also find that Respondent failed to meet its burden of establishing any affirmative defense to the claimed bargaining expenses.

II. BACK PAY OWED MORAN AND MINEARD

The Board, in its September 3, 2019, Order granted summary judgment regarding much of the underlying back pay issues regarding the employees Denis Moran and Richard Mineard. In general, the Board's order agreed with the General Counsel's measure of backpay due, the backpay period, the total amounts of gross back pay, the amounts and calculations of pay raises, and amounts paid biweekly by Moran and Mineard for health and dental insurance. *Ampersand*, 368 NLRB No. 65 p. 3, fn. 11 (Granting Summary Judgment as to Secs. V(a)-(i), (l)-(m), Appendices D-1 and D-2 subject to specified limitations).[3] The issues that remained were those that relate to net back pay and interim earnings and medical expenses (identified in the Board's order as pars. V(j)-(k), (n)-(p), and (r)-(w) and the portions of Appendices D-1 and D-2 that affect net backpay, including interim earnings and interim medical expenses). Id.

Since General Counsel has established the amount of gross backpay due the discriminatees, the Respondent then has the burden of establishing affirmative defenses to limit its liability. *Grosvenor Resort*, 350 NLRB 1197, 1198 (2007). *Hacienda Hotel & Casino*, 279 NLRB 601, 603 (1986). This burden cannot be satisfied, however, by conclusionary or self-serving statements. *W. C. Nabors*, 134 NLRB 1078, 1088 (1961), enfd. as modified on other grounds 323 F.2d 686 (5th Cir. 1963), cert. denied 376 U.S. 911 (1964). A discriminatee is entitled to backpay if he/she makes a "reasonably diligent effort to obtain substantially equivalent employment." *Moran Printing*, 330 NLRB 376 (1999). In seeking to mitigate loss of income, a backpay claimant is held only to reasonable exertions, not the highest standard for diligence. *Jackson Hospital Corp*., 352 NLRB 194 (2009), enfd. 557 F.3d 301 (6th Cir. 2009). The principle of mitigation does not require success; it only requires an honest, good-faith effort. *Fabi Fashions*, 291 NLRB 586, 587 (1988); *NLRB v. Arduni Mfg. Co*., 394 F.2d 420, 422–423 (1st Cir. 1968); *NLRB v. Madison*, 472 F.2d 1307, 1319 (D.C. Cir. 1972). Registering with a state employment office is prima facie evidence of a reasonable search for employment. *Church Homes Inc*., 349 NLRB 829 (2007). The sufficiency of a discriminatee's efforts to mitigate backpay are determined with respect to the backpay

[3] At the hearing Respondent affirmed that it was not challenging the gross back pay amounts. (Tr. 787.)

period as a whole and not based on isolated portions of the backpay period. *Electrical Workers IBEW Local 3 (Fischbach & Moore*), 315 NLRB 1266 (1995). When a discriminatee voluntarily quits interim employment the burden shifts to the General Counsel to show that the decision to quit was reasonable. *Minette Mills,* Inc., 316 NLRB 1009 (1995). It is well established that any doubt or uncertainty in the evidence must be resolved in favor of the innocent employee claimants and not the respondent wrongdoer. *NLRB v. NHE/Freeway. Inc*., 545 F.2d 592, 594 (7th Cir. 1976); *NLRB v. Miami Coca-Cola Bottling Co*., 360 F.2d 569, 572–573 (5th Cir. 1966).

(a) Interim Earnings

The General Counsel in Appendices D-1 and D-2 of its specification set forth its allocation of interim earnings on a quarterly basis for Moran and Mineard. The calculation subtracted interim earnings from gross earnings to arrive at a net backpay figure. (GC Exh. 2 and 3.) Respondent does not in general contest the subtraction of interim earnings from gross back pay as set forth in the Specification. Compliance Officer Bailey was subjected to vigorous and extensive cross examination regarding the methods that she used to calculate interim earnings. Her testimony revealed that the interim earnings were allocated on a quarterly basis. (GC Exhs. 2, 3.) In making the calculations, she testified that she used gross amounts from earnings records and divided it by the approximate number of weeks worked for that particular year and then allocated the weeks to the various quarters to arrive at the total for the quarter. (Tr. 793, 794.) The methodology described by Bailey was consistent with long established Board practice and I find the methodology used and the calculations arrived at to be reasonable. *F.W. Woolworth Co*., 90 NLRB 289 (1950).

(I) BACK PAY AND MITIGATION-MORAN

The unlawful actions of Respondent inflicted severe economic harm upon both Moran and Mineard who were sent scurrying in an attempt to avoid financial ruin. Moran was discharged from his position of full-time sportswriter and page designer August 31, 2008. Upon being terminated, he registered with the state unemployment agency and was granted benefits which required as a condition of benefits that he seek employment. (GC Exh. 14.) Moran also registered on various job recruiting websites as well as the State Employment Department "Cal Jobs." His work search was extensive and included areas outside the local commuting area and the state. In March of 2009, he landed a job with a publisher of reference and academic books. He began his employment as a full-time writer editor at the rate of $17 per hour but the job had nothing to do with sports writing. The job originated in California but in 2013, he relocated to Colorado. By the fall of 2013, Moran began experiencing increased pressure at work with increased workload precipitated by fewer people being available to do the work. He was having difficulty meeting production requirements with the new workload and was also increasingly pressured by the financial strain occasioned by the prospect of rising Colorado housing costs. He decided to voluntarily leave this employment and return to his hometown of Moline, Illinois, where he had a family support system intact and had job contacts that he could access. (Tr. 597.) His return to Moline in May 2014, improved his financial condition as he no longer paid rent because he lived with his sister and his living expenses were significantly reduced.

After searching and inquiring in the Moline area, Moran landed a job doing freelance work with the Moline Dispatch while simultaneously applying for California state jobs. (Tr. 605.) In January 2015, he obtained a part-time job with the North Scott Press where he worked while continuing to perform freelance work for the Moline Dispatch. In this job, he commuted to Eldridge Iowa. His work for the North Scott Press ended and was substituted with freelance work for Augustana College while his work for the Moline Dispatch continued until eventually, he was hired full-time on September 15, 2015, as a copy editor and page designer. He continued working in this job until he was reinstated with Respondent in June of 2017. (Tr. 624.)

The total work history of Moran paints a clear picture of him making every reasonable effort to mitigate his damages. The undisputed proof of this lies is in his unrebutted credible testimony as well as his work record which is substantiated by the documented record of interim earnings, his registration with the unemployment agency during periods when he was not employed and his willingness to move thousands of miles outside his commuting area in pursuit of gainful employment.

Respondent's conclusory assertions that Moran failed to mitigate his damages is without factual or legal support. Respondent failed in all respects to meet its burden. It failed to factually show that there was any failure on Moran's part to mitigate. And, applying applicable Board standards, Respondent failed to establish that there were substantially equivalent jobs within the relevant geographic area that Moran failed to apply for. *International Brotherhood of Teamsters Local 25*, 366 NLRB No. 99 (2018).

Respondent argues that Moran's backpay should end at the time he voluntarily left his employment in Colorado. I disagree. The increased work demands, uncertain stability of his employment, financial hardship, and lack of familial support all establish reasonable grounds for Moran's decision to relocate to pursue other employment. I find that the General Counsel met its burden of showing that Moran's decision to quit was entirely reasonable under the circumstances and in large part motivated by the financial hardship which Respondent itself inflicted upon him. *Ryder Systems*, 302 NLRB 609 (1991), *Lucky Cab*, 366 No.

6 (2018).[4] [5] The evidence established, and I find that Moran is owed backpay in the amount of $150,187. (GC Exh. 2,3. 44, Appendix D-1.)

(II) MORAN'S RECOVERABLE EXPENSES

General Counsel also established that as a consequence of his termination, Moran incurred recoverable expenses. These expenses included travel expenses, meals, mileage, health insurance, and moving expenses to accept reinstatement with Respondent. Respondent does not contest the validity of General Counsel's calculations regarding expenses. Assuming it had, the General Counsel met its burden of establishing that expenses incurred by Moran were reasonably calculated and substantiated and there is no evidence in the record to suggest otherwise. *Best Glass Co*., 280 NLRB 1365 (1986). General Counsel carefully, and with as much precision as can be expected, calculated, and documented each expense and the justification for each in the record. The evidence of amounts owed and the appropriate calculation is unrebutted in the record. (Appendix D-1). Thus, I find that Moran is owed $6878 for the expenses he incurred. (GC Exh. 44.)

(III) TOTAL AMOUNTS OWED MORAN

The Total amount of backpay and expenses owed Moran equals $157,065 plus excess taxes and interest accrued to the date of payment as prescribed in *New Horizons*, 283 NLRB 1173 (1987), and *Kentucky River Medical Center*, 356 NLRB 6 (2010):

(IV) BACK PAY AND MITIGATION—MINEARD

Mineard was employed by Respondent as a columnist and radio broadcaster from April 2007-January 2009 and worked from between 30–40 hours a week. At the time of his layoff, he was nearly 60 years old. (Tr. 362.) Almost immediately upon being discharged, Mineard began his mitigation efforts and was able to secure a position at the Montecito Journal. At the behest of the Montecito Journal, his employment status was that of an independent contractor on a freelance basis. (Tr. 340, 347.) Although his work at the Montecito Journal didn't require any broadcast radio work it involved a nearly identical weekly column covering similar subject matter. Like his work with Respondent, he was not required to keep track of his exact hours of work and both jobs required travel and attending the events about which he was writing such as charity lunches, galas, the theatre, ballet, opera, and choral society. (Tr. 327.) In addition to his work at the Montecito Journal, Mineard took on other freelance work to supplement his income providing studio commentary for the royal wedding of Prince William and Kate Duchess of Cambridge as well as coverage for the royal couple's trip to the Santa Barbara Polo Club. (Tr. 336–337.)

Mineard also applied for other jobs during the period of his layoff. In his search for other jobs, he looked for jobs in public relations and journalism and looked weekly at job listings in newspapers, college campus listings, and on the internet. (GC Exh. 26.) (Tr. 352, 355.) His efforts in this regard were unsuccessful and he continued without interruption in the position he held at Montecito Journal. At some point in time (a date which he was uncertain about), he began receiving a SAG AFTRA pension and social security benefits and stopped looking for other work besides the job he held.

Mineard's successful efforts at mitigation are documented in the evidentiary record as interim earnings and began very soon after his discharge. Without question he met any requirement to mitigate his damages. The actual job Mineard performed at the Montecito Journal was nearly identical to the position he held with Respondent and falls easily into the Board's standard of being "substantially equivalent," *Fergusun Electric Co.*, 330 NLRB 514 (2000), and would have been suitable for any person of his background skill and advanced age. *NLRB v. Madison Courier Inc*., 472 F.2d 1307 (D.C. Cir. 1972).

Respondent asserts that back pay liability should cease since at some point Mineard stopped looking for other work. Respondent's argument is misplaced as the Board has held that an employee who accepts appropriate employment even if at a lower pay rate is not required to search for a better job. *Tilden Arms Mgmt. Co*., 307 NLRB 13 (1992); *Sioux Falls Stock Yards*, 236 NRLD 543 (1978). Respondent's contentions would also otherwise fail because as previously noted, it failed in its burden

[4] Respondent argues that it should be excused of its responsibility to make Moran (and Mineard) whole for his losses because neither "maintained any records or evidence of their search for a new position." I disagree. The Board has held that the General Counsel may rely soley on the testimony of the discriminatees. *St. George Warehouse*, 351 NLRB 961 (2007). The sworn testimony of Moran (and Mineard) regarding their efforts to mitigate is undisputed in the record. Both testified about their search for work and after observing them testify was persuaded that they were both truthful in their testimony and recollection of their efforts to find other employment. I directly observed both testify and although at times they expressed uncertainty due to the lapse of time involved, there was nothing that I directly observed in their demeanor or the manner in which each testified which would suggest that they were not being truthful. Discriminatees are only required to make an honest good faith effort to seek other employment and I find that the efforts of both Moran and Mineard were honest and in good faith. *International Brotherhood of Electrical Workers, Local Union*, 112 992 F.2d. 990 (9th Cir. 1993). There is nothing in the record to establish that the efforts of Moran (or Mineard) were anything other than reasonable given their respective ages, background, and work experience. *Jackson Hospital Corp*., 352 NLRB 194 (2008), opinion supplemented 354 NLRB 329 (2009). As noted above, the record is replete with evidence that substantiates their testimony including an undisputed earnings record which establishes not only attempts to mitigate but successful attempts to mitigate which Respondent enjoys the benefit of through the reduction of amounts it owes the discriminatees.

[5] Respondent, in its answer, asserted that it should be excused from paying for any losses incurred by the discriminatees because each should have "obtained a job that provided" benefits (including health insurance), vacation time (and moving expenses for Moran), as part of their mitigation efforts. Respondent's view is that discriminatees, after being unlawfully discharged, were required to find employment that would excuse Respondent from paying any amounts for the losses they incurred and since they didn't encounter such all-encompassing employment, Respondent should therefore be excused from all back pay liability. Respondent's assertions defy common sense and are contrary to long established Board law which requires only good-faith effort and not any particular level of success. *Fabi Fashions*, 291 NLRB 586, 587 (1988); *NLRB v. Arduni Mfg. Co.,* 394 F.2d 420, 422–423 (1st Cir. 1968); *NLRB v. Madison*, 472 F.2d 1307, 1319 (D.C. Cir. 1972). It is not enough that Respondent thinks that employees should have been able to secure some employment that it surmises is available. *Laidlaw Corp*. 207 NLRB 5912, 594 (1973). Respondent's burden was to establish that "substantially equivalent" jobs existed within the relevant geographic area and it retained the ultimate burden of persuasion on the issue of the alleged failure to mitigate. *George Warehouse*, 351 NLRB 961 (2007). A burden Respondent without question failed to meet given the overwhelming evidence of record that shows reasonable diligence in seeking alternate employment on the part of both discriminatees.

to establish that "substantially equivalent" jobs existed within the relevant geographic area and the ultimate burden of persuasion that Mineard failed to use reasonable diligence in seeking other employment. *George Warehouse*, 351 NLRB 961 (2007).

(V) MINEARD'S EXPENSES

The General Counsel established that Mineard obtained health insurance and as a result incurred addition expenses for which Respondent is liable. This evidence is undisputed in the record. The amounts General Counsel seeks to recover reflected Mineard's out of pocket costs amounting to a total of $2949. (GC Exh. 18, D-2.) General Counsel met its burden of establishing that expenses incurred by Mineard's were reasonably calculated and substantiated and there is no evidence on the record to suggest otherwise. *Best Glass Co*., 280 NLRB 1365 (1986).

(VI) TOTAL AMOUNT OWED MINEARDS

The Total amount of backpay and expenses owed Mineard equals $550,016 plus excess taxes and interest accrued to the date of payment as prescribed in *New Horizons*, 283 NLRB 1173 (1987), and *Kentucky River Medical Center*, 356 NLRB 6 (2010).

III. THE MERIT PAY REMEDY

The Board's Decision and Order of September 3, 2019, granted specific remedies related to Merit Pay. These amounts are set forth in Appendix B-32 (GC Exh. 1(f) p. 269). The amounts owed to employees however is not fixed by the amounts set forth as alleged by the Specification because the damages continue to accrue until Respondent takes action to restore employees to the correct wage rate. Accordingly, Respondent shall be required to pay the amounts listed in Appendix B-32, $221,596. plus interest along with any other amounts that become due as a result of Respondent's failure to restore the employee wage rates including, backpay, excess tax, and interest from the time of the issuance of the Specification until Respondent fully complies with the Board's order regarding this specific remedy.

IV. REMEDY FOR THE USE OF NONUNIT EMPLOYEES

The Board's Decision and Order of September 3, 2019, granted specific remedies for the use of nonunit employees. 386 NLRB 3. The order specifically granted the appendices that related to the calculation of these amounts including Appendix C-7. (GC Exh. 1(f) p. 433.) At the time of the trial the General Counsel's calculation amounted to a total amount due and owing of $936,005. (GC Exh. 48.) In conformance with the Board's Order, Respondent is liable for the amounts listed plus interest accrued to the date of payment.

V. EXCESS TAX REMEDY

The Board's Decision and Order of September 3, 2019, granted specific remedies related to excess tax liability of Respondent, and specifically Appendix E. (GC Exh. 1 (f)pp. 462–467.) Respondent is therefore also liable for these remedies that at the time of the trial were calculated to be $186,178 plus interest.[6]

VI. CONCLUSION

On these findings of fact and conclusions of law and on the entire record I issue the following recommended

SUPPLEMENTAL ORDER

IT IS HEREBY ORDERED that Respondent Ampersand Publishing, LLC d/b/a Santa Barbara News-Press, and its officers, agents, successors and assigns, satisfy the long standing obligations incurred as a result of its willful defiance of its statutory obligations which have for more than a decade gone unremedied as follows:

(1) Make Richard Mineard whole by paying him back pay in the amount of $547,067 plus $2949 to compensate him for expenses plus excess taxes and interest accrued to the date of payment.

(2) Make Dennis Moran whole by paying him back pay in the amount of $150,187 plus $6878 to compensate him for expenses plus excess taxes and interest accrued to the date of payment.

(3) Reimburse the Union $111,040 for costs and expenses incurred in collective bargaining plus interest accrued to the date of payment.

(4) Make Unit Employees whole for merit pay losses by paying a total of $221,596 plus excess taxes and interest accrued to the date of payment distributed to the as referenced in the table below:

[6] It is important to note that although this calculation included the adverse tax consequences for Moran and Mineard it does not include amounts that are continuing to accrue.

1	Brewer	Joe	10,939
2	Bucher	Charles	504
3	Cheng	James	22,270
4	Davison	Anna	51
5	DeWalt	Thomas	19,874
6	Dorfman	Blake	1,397
7	Dvorak	John	318
8	Evans	Melissa	60
9	Harvey	Victoria	19,066
10	Hobbs	Dawn	62
11	Hopkins	Bethany	251
12	Hughes	Karna	6,824
13	Kuznia	Rob	63
14	Logan	Jim	984
15	McMahon	Marilyn	21,573
16	McManigal	Barney	63
17	Milton	Lara	612
18	Moran	Dennis	20,016
19	Moriatis	Mike	833
20	Orsua	Leana	328
21	Pauls	Kathy	174
22	Schultz	Kathy	6,234
23	Schultz	Tom	88
24	Smolensky	Matthew	20,514
25	Tonneson	Steve	32,135
26	Trenchard	Christopher	244
27	Waggener	Sherrie	16,528
28	Wallace	Nora	18,471
29	Ward	Mary	547
30	Weinstein	Amy	57
31	Zate	Maria	519

(See GC Exh. 1(f) p. 269.)

(5) Make unit employees whole for the use of nonunit employees by paying a total of $936,005 plus interest accrued to the date of payment distributed as follows:

1	Bateman	Dennis	38,809
2	Brewer	Joe	43,223
3	Bucher	Charles	2,441
4	Cheng	James	44,453
5	Craig	Jeffrey	32,510
6	DeWalt	Thomas	39,335
7	Dorfman	Blake	22,772
8	Dvorak	John	19,120
9	Eliason	John	47,895
10	Favors	Kimberly	2,202
11	Guzik	Hannah	1,588
12	Harvey	Victoria	46,128
13	Hopkins	Bethany	16,036
14	Hughes	Karna M	27,084
15	Johnson	Robert	1,362
16	Malone	Steve	48,338
17	Mason	Dave	1,303
18	McMahon	Marilyn	46,568
19	McMorris	Bill	8,261
20	Milton	Lara	5,609
21	Mineards	Richard	63,990
22	Moran	Dennis	39,093
23	Moriatis	Mike	29,347
24	Newton	Frank	1,066
25	O'Rourke	Tim	4,031
26	Pacheco	Angel	948
27	Patton	Mark	52,118
28	Pauls	Kathy	20,127
29	Pavlovic	Alex	1,066
30	Redding	Cliff	7,018
31	Schultz	Kathy J	41,503
32	Sinovic	Steve	1,303
33	Smolensky	Matthew	40,025
34	Tonneson	Steve	40,256
35	Waggener	Sherrie	32,140
36	Wallace	Nora	46,033
37	Ward	Mary	15,150
38	Warmer	Carol	1,628
39	Wormser	Marci	1,303
40	Zate	Maria	2,822

(See GC Exh. 1(f) pg.433, and GC Exh. 48.)

(6) Compensate Moran, Mineards and other unit employees for adverse tax consequences in the amount of $186,178 as more fully set forth in General Counsel Exhibit 1(f) pp. 462–67 subject to any necessary recalculations required by the Regional Director for those employees with back pay that continues to accrue.

Dated, Washington, D.C., September 4, 2020.