Appendix A

Thirty-one related hockey player tax refund cases
in which the United States filed motions for sanctions

Plaintiffs	Fed. Cl. Nos.	Date Case Closed
ESTATE OF LARRY MICKEY	535-76T	12/12/95
DOUGLASS R. FAVELL	525-76T	9/30/97
GILES & CLAIRE MOROTTE	531-76T	9/30/97
CURT A. BENNETT	5-77T	12/02/02
RICHARD CHARRON	23-77T	9/30/97
NORMAN J. JOHNSON	24-77T	12/26/95
GARY NOEL PRICE	27-77T	9/30/77
FERNAND J. RIVARD	28-77T	12/30/94
WAYNE A. RUTLEDGE	31-77T	9/30/97
HAROLD E. SNELL	41-77T	12/26/95
FREDERICK E. SPECK	42-77T	9/30/97
GILLES VILLEMURE	45-77T	12/02/02
ADAM S. KELLER	57-77T, 526-89T, 90-649T	5/29/92
NORMAN G. FERGUSON	88-77T, 527-89T	12/02/02
GARNET E. BAILEY	122-77T	9/30/97
POUL P. POPIEL	146-77T	4/30/92
DONALD A. TANNAHILL	147-77T	12/02/02
ROSS LONSBERRY	234-77T	9/30/97
RAYMOND LAROSE	267-77T	12/30/94
LAWRENCE C. KEENAN	282-77T	12/30/94
BARRIE M. MEISSNER	303-77T, 627-89T	12/02/02
JOHN J. HANNA	424-77T	9/30/97
DONALD L. BROOKS	137-78T	12/18/95
ROBERT SHEEHAN	227-78T	12/30/94
ANDRE GILL	296-81T	10/15/97
RICHARD A. MATTIUSSI	119-82T	12/30/94
SIMON NOLET	154-82T	7/31/97
NICHOLAS ROHMANN	268-89T	4/02/92
PETER VIPOND	352-89T	12/30/94
CHARLES W. McCALL	569-89T	4/02/92
MICHAEL W. HAEDRICH	582-89T	12/26/95