

Cumberland, ss.

PATRICIA E. BONNER,)
)
 Plaintiff)
)
 v.)
)
 JEFF D. EMERSON,)
)
 Defendant)

Docket No. BCD-FM-15-01

AMENDMENT TO JUDGMENT

This case is before this court pursuant to the Order of the Supreme Judicial Court of Maine, sitting as the Law Court, dated December 4, 2014. The Law Court vacated the Amended Final Judgment entered in this case in 2014, thereby reinstating the Annotated Partial Divorce Judgment as the operative judgment in the case. After remand, the case was transferred from the West Bath District Court to this court.

While the case was on remand, the parties filed several motions, including Defendant’s Motion for Entry of Judgment and Defendant’s Motion to Strike. It appearing that the provisions herein are consistent with the remand order of the Law Court, and for the reasons stated in the Order on Remand entered separately this day, it is hereby found, concluded, ordered and adjudged as follows:

The Annotated Partial Divorce Judgment of the Court dated March 29, 2013 is hereby amended by adding thereto the following provisions:

1. The following personal property is found to be marital property, or non-marital property where indicated, is found to have the approximate fair market value indicated, and is hereby set apart to Plaintiff as her sole and exclusive property:

- a. 50% of the 4,187 PSU units granted to Defendant by Aetna in award number PSU 925 on February 2, 2012 that have a final vesting date of February 2, 2014: Unknown
(Pl. Ex. 26B, 25K)
- b. 50% of the 7,396 SAR units granted to Defendant by Aetna in award number 187629 on October 30, 2009 that vested prior to January 1, 2013: \$74,996.00

As of 12/31/12
(Pl. Ex. 25, p. 6)

- c. Raymond James Revocable Trust account #8796
in name of Defendant: \$43,159.00
and 31% of any
value in said
account in excess
of \$140,243.00
- d. One-half of all assets depicted on page 2 of the
December 31, 2012 statement on UBS Investment
account VZA655670 in the name of Defendant; which
assets were then composed of:
- I. Cash: \$4,796
 - II. Equities: (Pl. Ex. 25)
 - A. 289 shares of Aetna stock granted to
Defendant by Aetna on October 30, 2009
in award number 187630 (Pl. Ex. 25E, p. 1)
 - B. 282 shares of Aetna stock granted to
Defendant by Aetna on October 30, 2009 in
award number 187630 (Pl. Ex. 25E, p. 2)
 - C. 5,388 shares of Aetna stock granted to
Defendant by Aetna on February 8, 2010 in
award number MSU 172 (Pl. Ex. 25E, p. 3)
 - D. 2,716 shares of Aetna stock granted to
Defendant by Aetna on February 8, 2010 in
award number MSU ancillary 588 (Pl. Ex. 25E, p. 4;
26C)
 - E. 240 shares of Aetna stock granted to
Defendant by Aetna on October 30, 2009 in
award number 187630 (Pl. Ex. 25E, p. 7)
 - F. 1,093 shares of Aetna stock awarded to
Defendant by Aetna on February 7, 2011 in
award number MSU ancillary 785 (Pl. Ex. 25E, p. 8;
26C)
 - G. 2,977 shares of Aetna stock awarded to
Defendant by Aetna on February 7, 2011 in
award number PSU ancillary 407 (Pl. Ex. 25E, p. 9;
26C)

- H. 2,977 shares of Aetna stock awarded to Defendant by Aetna on February 7, 2011 in award number PSU 678 (Pl. Ex. 25E, p. 10; 26C)
- I. 6,674 shares of Aetna stock awarded to Defendant by Aetna on February 7, 2011 in award number MSU 259 (Pl. Ex. 25E, p. 11)

Equities Total:

\$1,048,273.00

As of 12/31/12

(Pl. Ex. 25, p. 5)

Total Account Value: \$1,053,069

As of 12/31/12

- e. 50% of the Deferred Compensation Account of Defendant with Aetna as of December 31, 2012, then comprised of 7,944.3897 shares of Aetna stock in PSU 437 and PSU 91 and that are record kept at Deferral.com: \$183,436.00
As of 12/31/12
(Pl. Ex. 29A; 26C; 25E pp. 5 and 6)
- f. 20.8% of the 9,456 MSU units granted to Defendant by Aetna in award number MSU 508 on February 2, 2012 that have a final vesting date of February 2, 2014: Unknown
(Pl. Ex. 26B, 25I)
- g. 13.9% of the 9,357 MSU units granted to Defendant by Aetna in award number MSU 736 on February 2, 2012 that have a final vesting date of February 2, 2015: Unknown
(Pl. Ex. 26B, 25J)

2. Plaintiff's share of the assets described in paragraph 1(a)-1(g) above shall be payable promptly upon Defendant's exercise and liquidation thereof and the amount payable to Plaintiff shall be the same percentage of the value received by Defendant as Plaintiff's percentage interest in the asset from which the value derives, net of Plaintiff's share of Federal or State tax. The parties shall share in the payment of any Federal or State tax when incurred in proportion to their shares of the asset to which the tax relates. To the extent Plaintiff's share of Federal or State tax has not previously been paid or withheld, it may be deducted from any payment to her. Any payment required to be made by Plaintiff under this paragraph shall be made promptly.

3. The following personal property is found to be marital property, or non-marital property where indicated, is found to have the approximate fair market value indicated, and is hereby set apart to Defendant as his sole and exclusive property:

- a. 50% of the 4,187 PSU units granted to Defendant by Aetna in award number PSU 925 on February 2, 2012 that have a final vesting date of February 2, 2014: Unknown
(Pl. Ex. 26B, 25K)
- b. 50% of the 7,396 SAR units granted to Defendant by Aetna in award number 187629 on October 30, 2009 that vested prior to January 1, 2013: \$74,996.00
As of 12/31/12
(Pl. Ex. 25, p. 6)
- c. 100% of the unvested portion of Aetna RSU, MSU, PSU, SAR and deferred compensation grants and awards as of 1/1/13 in name of Defendant including 100% of the 4,187 PSU units granted to Defendant by Aetna in award number PSU 1153 on February 2, 2012 that have a final vesting date of February 2, 2014, but which require 2013 service: Unknown
(Pl. Ex. 26B; 25, p. 7)
- d. Raymond James Revocable Trust account #8796 in name of Defendant: \$97,084.00
and 69% of any value in said account in excess of \$140,243.00
- e. One-half of all assets depicted on page 2 of the December 31, 2012 statement on UBS Investment account VZA655670 in the name of Defendant; which assets were then composed of:
- I. Cash: \$4,796
 - II. Equities: (Pl. Ex. 25)
 - A. 289 shares of Aetna stock granted to Defendant by Aetna on October 30, 2009 in award number 187630 (Pl. Ex. 25E, p. 1)
 - B. 282 shares of Aetna stock granted to Defendant by Aetna on October 30, 2009 in award number 187630 (Pl. Ex. 25E, p. 2)
 - C. 5,388 shares of Aetna stock granted to Defendant by Aetna on February 8, 2010 in

- award number MSU 172 (Pl. Ex. 25E, p. 3)
- D. 2,716 shares of Aetna stock granted to Defendant by Aetna on February 8, 2010 in award number MSU ancillary 588 (Pl. Ex. 25E, p. 4; 26C)
- E. 240 shares of Aetna stock granted to Defendant by Aetna on October 30, 2009 in award number 187630 (Pl. Ex. 25E, p. 7)
- F. 1,093 shares of Aetna stock awarded to Defendant by Aetna on February 7, 2011 in award number MSU ancillary 785 (Pl. Ex. 25E, p. 8 26C)
- G. 2,977 shares of Aetna stock awarded to Defendant by Aetna on February 7, 2011 in award number PSU ancillary 407 (Pl. Ex. 25E, p. 9 26C)
- H. 2,977 shares of Aetna stock awarded to Defendant by Aetna on February 7, 2011 in award number PSU 678 (Pl. Ex. 25E, p. 10 26C)
- I. 6,674 shares of Aetna stock awarded to Defendant by Aetna on February 7, 2011 in award number MSU 259 (Pl. Ex. 25E, p. 11)

Equities Total:

\$1,048,273.00

As of 12/31/12

(Pl. Ex. 25, p. 5)

Total Account Value: \$1,053,069

As of 12/31/12

- f. 50% of the Deferred Compensation Account of Defendant with Aetna as of December 31, 2012, then comprised of 7,944.3897 shares of Aetna stock in PSU 437 and PSU 91 and that are record kept at Deferral.com: \$183,436.00
As of 12/31/12
(Pl. Ex. 29A; 26C; 25E, pp. 5 and 6)
- g. 79.2% of the 9,456 MSU units granted to Defendant by Aetna in award number MSU 508 on February 2, 2012 that have a final vesting date of February 2, 2014: Unknown
(Pl. Ex. 26B, 25I)

h. 86.1% of the 9,357 MSU units granted to Defendant by Aetna in award number MSU 736 on February 2, 2012 that have a final vesting date of February 2, 2015:

Unknown
(Pl. Ex. 26B, 25J)

4. Paragraphs 5(k), (n), (o) and 6(f), (q) and (r) of said partial judgment are hereby stricken. In all other respects, said partial judgment shall remain in full force and effect.

5. Until the assets described in paragraph 1 are fully realized and divided, Defendant shall, within thirty (30) days of their filing, supply Plaintiff with a copy of his Federal and State income tax returns, W-2 and 1099 Statements each year in documentation of the extent to which, if any, any of said assets has been received, exercised or liquidated.

Pursuant to M.R. Civ. P. 79(a), the Clerk is hereby directed to incorporate this Amendment to Judgment by reference on the docket for this case.

Dated July 17, 2015

/S

A. M. Horton
Justice, Business & Consumer Court