

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

EUGENE SCALIA, SECRETARY OF LABOR, UNITED STATES DEPARTMENT OF LABOR	:	CIVIL ACTION
	:	
	:	
	:	
v.	:	
	:	
JOHN J. KORESKO, V, et al.	:	NO: 09-988

ORDER

AND NOW, this 3rd day of December, 2020, upon consideration of the Secretary of Labor’s Motion for Final Distribution and accompanying Memorandum of Law (Docs. 1898 & 1898-1), **IT IS HEREBY ORDERED** that the motion is **GRANTED**.¹ **IT IS FURTHER ORDERED** that:

1. Wilmington Trust shall forthwith take all actions necessary as it sees fit to transfer the assets of the Trusts into non-interest-bearing accounts that are appropriate to allow for the final distributions to be made.

¹As explained in the description of the Unified Model of Equitable Distribution, sent to all Plan Sponsors and approved by the court (ECF 1471); <http://www.paed.uscourts.gov/documents/koresko/Perez%20v.%20Koresko%20-%20Explanation%20of%20Account%20Statements%20to%20Plan%20Sponsors.pdf>, the court approved a 12.5% reserve at the time of the initial distribution of the Trusts’ assets. The court having now called for and considered all claims against the Trusts, see <http://www.paed.uscourts.gov/documents/koresko/Perez%20v.%20Koresko%20-%20RTSC%20Order%20for%20Claims.pdf>, the court orders the liquidation and distribution of the remaining assets of the Trusts to the participant Plans in the proportionate shares previously established, less the administrative fees incurred by Marcum LLC, the court-appointed forensic accountant, and Wilmington Trust, the court-appointed Trustee.

2. On or before December 22, 2020, Marcum LLP shall send the Second Distribution Statements and the Explanation of the Second Distribution Statements to each of the Plans and Wilmington Trust.

3. On or before January 29, 2021, Wilmington Trust shall make final distributions in the amounts identified by Marcum to the individuals/entities previously identified in the Plan Sponsor Declaration Forms submitted prior to the first distribution.

4. On or before February 26, 2021, Wilmington Trust shall submit a final accounting to the Court and thereafter take all steps necessary to terminate the Trusts.

5. Within thirty days of submission of the accounting, the Department of Labor shall submit any proposed order(s) to enter final judgment in the case.

BY THE COURT:

/s/Wendy Beetlestone, J.

WENDY BEETLESTONE, J.