

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

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

**ORDER TO LIQUIDATE POLICIES**

AND NOW, this 28th day of November, 2017, upon consideration of the Department of Labor’s Motion for Equitable Distribution (Doc. 1384), the Unified Model for Equitable Distribution prepared by Marcum, LLP and adopted by the Court (Doc. 1471), and the Amended Timeline for the Distribution (Doc. 1494), IT IS ORDERED that in connection with the liquidation of the Regional Employers Assurance Leagues Voluntary Employees’ Beneficiary Association Trust (REAL VEBA) and the Single Employer Welfare Benefit Plan Trust (SEWBPT) (collectively “the Liquidating Trust”), Wilmington Trust, as Trustee for the Liquidating Trust, is directed to initiate the liquidation of the insurance policies listed on Exhibit A in accordance with instructions on the forms *Declaration Under 28 U.S.C. § 1746 - Liquidation and Release of Rights Associated with the Insurance Policies*, which have been provided separately to Wilmington Trust.

The insurance companies identified on Exhibit A shall liquidate the insurance policies listed on Exhibit A in accordance with instructions given to them by

Wilmington Trust, **within 21 days of the presentment of this Order** by Wilmington Trust Company to the insurance company.

The insurance companies shall also provide Wilmington Trust with the following information concerning the insurance policies listed as of the date of liquidation:

1. The cash value of the policy
  - a. less applicable surrender charges;
  - b. plus or minus dividends or interest earned.
2. The loan amount, if any
  - a. plus or minus an adjustment for any interest earned, but not included in the balance;
  - b. plus or minus an adjustment for interest accrued (added to balance but not earned).
3. Premium refunds included in the surrender payment.
4. The cash payment that would be due to the Liquidating Trust if the policy was surrendered (#1 minus #2 plus #3).

The above information may be furnished to Wilmington Trust in a format specified by Wilmington Trust or as agreed to by both Wilmington Trust and the subject insurance company.

BY THE COURT:

/s/ELIZABETH T. HEY

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ELIZABETH T. HEY, U.S.M.J.