

It is also ORDERED, ADJUDGED, and DECREED that Hayes and ATSI are jointly and severally liable to the Plan for \$111,331.71, which represents \$100,297.55 in Plan assets that were improperly transferred out of the Plan and that were not recovered from an ATSI account held at Charter One Bank, which was taken over by the independent fiduciary pursuant to the First Judgment, plus lost opportunity costs of \$11,034.16, which were calculated at the Internal Revenue Code Section 6621 rate and computed through October 14, 2015, when the Clerk of this Court entered a default judgment against Defendants.

It is also ORDERED, ADJUDGED, and DECREED that Hayes and ATSI pay post-judgment interest and costs.

Lastly, it is ORDERED, ADJUDGED, and DECREED that Hayes shall cooperate with the independent fiduciary in locating participants and securing Plan assets.

Judgment entered on February 8, 2016, 2016.

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO

By

/s/ John R. Adams

THE HONORABLE JOHN R. ADAMS
UNITED STATES DISTRICT COURT
JUDGE