

2. As a result of defendant Salutric's fiduciary breaches, the following ERISA plans incurred the following losses, including lost opportunity costs:

- Howard Concrete, Inc. 401(k) Plan lost \$539,058.86;
- Supreme Auto Transmissions, Inc. Profit Sharing Plan lost \$129,613.21;
- Kramer Tree Specialists, Inc. Employees 401(k) and Profit Sharing Plan lost \$479,910.21; and,
- RAMSCO Profit Sharing Plan lost \$63,319.97; (See Declaration of Joseph Sulkson in Support of Plaintiff's Motion For Judgment By Default, attached hereto).

3. Defendant Salutric is liable to the plans referenced in paragraph 2 above in the amount of \$1,211,902.25, including lost opportunity costs through May 1, 2012, as a result of the fiduciary breaches committed by him or for which he is liable.

4. Defendant Salutric shall immediately restore¹ the monies owed to the plans as listed in paragraph 2 above. Defendant Salutric shall provide satisfactory written proof of the aforementioned payments within fourteen (14) days of the entry of this Judgment to the Regional Director of the Employee Benefits Security Administration ("EBSA"), 230 South Dearborn, Suite 2160, Chicago, Illinois 60604 ("EBSA Regional Director").

5. Upon entry of this Judgment defendant Salutric is permanently enjoined from acting as a service provider or fiduciary to any ERISA plan.

¹ The order requires Steven Salutric to immediately restore the amount the Judgment finds he owes. The restoration shall be from income and assets he accrued after February 8, 2010, the date a Receiver was appointed by Judge Dow over Salutric's assets. *SEC v. Steven Salutric*, Docket No. 10-cv-00115 (N.D. Ill.). Any claims, including enforcement of the monetary portion of this Judgment, the Secretary makes against assets of the receivership estate shall be pursuant to the orders of Judge Dow in the Receiver action.

6. The Secretary is awarded the costs of this action.
7. The Court retains jurisdiction for purposes of enforcing compliance with the terms of this Judgment.

Dated: June 5, 2012



EDMOND E. CHANG
U.S. District Court Judge