

502(l), 29 U.S.C. 1132(l), and any proceedings related thereto), and said parties do now consent to entry of a Consent Order and Judgment by this Court in accordance therewith.

Upon consideration of the record herein, and as agreed to by the parties, the Court finds that it has jurisdiction to enter this Consent Judgment and Order.

IT IS THEREFORE ORDERED that:

1. Defendants Timothy Masek and Grand Craft, LLC are permanently enjoined and restrained from violating the provisions of Title I of ERISA.
2. Defendants Timothy Masek and Grand Craft, LLC shall be removed as fiduciaries of the Plan. AMI Benefit Plan Administrators, Inc. ("AMI") of 230 Windsor Drive Cortland, Ohio 44410 shall be appointed as the independent fiduciary of the Plan. The independent fiduciary shall have the following powers, duties and responsibilities:
 - a. The independent fiduciary shall have responsibility and authority for terminating the Plan. Such terminations shall be made in accordance with the Plan's governing documents, the Employee Retirement Income Security Act of 1974, as amended, 29 U.S.C. §1001 et seq., and the Internal Revenue Code (IRC). While not required to obtain a determination letter to terminate the Plan under ERISA or the IRC, the independent fiduciary shall make a determination as to whether it is prudent to go through the determination letter process for the Plan;
 - b. The independent fiduciary's responsibilities with respect to the termination of the Plan shall include, but not be limited to, liquidating the Plan's assets, communicating with participants regarding the termination of the Plan and their disbursal

options, calculating the participant and beneficiaries account balances, and filing appropriate termination papers with the Internal Revenue Service and the Department of Labor;

c. The independent fiduciary shall have responsibility and authority to collect, liquidate, and manage such assets of the Plan for the benefit of the eligible participants and beneficiaries for the Plan who are entitled to receive such assets, until such time that the assets of the Plan are distributed to the eligible participants and beneficiaries of the Plan;

d. The independent fiduciary shall exercise reasonable care and diligence to identify and locate each participant and beneficiary of the Plan who is eligible to receive a payment under the terms of the Plan and to disburse to each such eligible participant or beneficiary the payment to which he or she is entitled;

e. The independent fiduciary shall have full access to all data, information and calculations in the Plan's possession or under their control, including that information contained in the records of the Plan's custodial trustees and other service providers, bearing on the distribution of benefit payments, participant account balances and current plan assets;

f. The independent fiduciary may terminate any current service providers to the Plan and retain such persons and firms including, but not limited to, accountants and attorneys, as may be reasonably required to perform his duties hereunder;

g. The independent fiduciary shall obtain bonding in an amount that meets the requirements of ERISA 412, 29 U.S.C. 1112;

h. The independent fiduciary shall not be responsible for bringing any action on behalf of the Plan against any prior fiduciaries or service providers of the Plan for violations of state or federal law that occurred prior to the date of the independent fiduciary's appointment. The independent fiduciary shall be responsible for pursuing any violations of ERISA that occur after its appointment as the independent fiduciary by this Court;

i. The independent fiduciary may not be held responsible or liable for any claim against the Plan or related entities that existed, arose, matured or vested prior to his appointment as independent fiduciary for the Plan;

j. The independent fiduciary represents that it will not charge the Plan more than \$1,910.00 plus reasonable out-of-pocket expenses as incurred (bond purchase, etc.). Defendant Timothy Masek shall pay all fees and expenses of the independent fiduciary. Defendant Timothy Masek shall pay the independent fiduciary \$1,000.00 within 30 days of the entry of this Consent Judgment and Order and the remainder within 30 days of receipt of AMI's final invoice.

3. Defendants Timothy Masek and Grand Craft, LLC are permanently enjoined from serving as fiduciaries or service providers to any ERISA-covered employee benefit plan.

4. Each party agrees to pay his, her or its own attorneys' fees, costs and other expenses incurred by such party in connection with any stage of this proceeding to date including, but not limited to, attorneys' fees which may be available under the Equal Access to Justice Act, as amended.

5. The Court shall maintain jurisdiction over this matter only for purposes of

enforcing this Consent Judgment and Order.

6. Nothing in this Consent Judgment and Order is binding on any government agency other than the U.S. Department of Labor.

Dated: May 3, 2013

/s/ Robert Holmes Bell
UNITED STATES DISTRICT COURT JUDGE

The parties hereby apply for and consent to the entry of this Consent Judgment and Order.

FOR PLAINTIFF SECRETARY OF LABOR,

Maureen M. Cafferkey Dated May 3, 2013.

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FOR DEFENDANTS:

Timothy Masek
TIMOTHY MASEK
Individually, as fiduciary of the Grand
Craft, LLC 401(k) Plan
and as officer of Grand Craft, LLC

Dated May 3, 2013

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Grand Rapids, MI 49506

Attorney for Defendants Timothy A. Masek,
Grand Craft LLC, and the Grand Craft, LLC 401(k) Plan



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Dated: May 3, 2013