

dered in favor of the Plaintiff and against that defendant for the relief demanded in the complaint as specified below.

Wherefore, it is ORDERED, ADJUDGED AND DECREED that Defendants Specialty, Hellman, and Polin are removed as fiduciaries of the Plan.

It is further ORDERED, ADJUDGED AND DECREED, that AMI Benefit Plan Administrators, Inc., 100 Terra Bella Drive, Youngstown, Ohio 44505, is appointed as the independent fiduciary the Plan. The independent fiduciary shall have the following powers, duties and responsibilities:

- a. The independent fiduciary shall administer the Plan in order to effectuate its termination and distribute its assets to the participants and beneficiaries.
- b. 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, ERISA, 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.
- c. 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 participants' and beneficiaries' account balances, and filing appropriate termination papers with the Internal Revenue Service and the Department of Labor.
- d. 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 benefi-

ciaries of the Plan who are entitled to receive such assets, until such time as the assets of the Plan are distributed to the eligible participants and beneficiaries of the Plan.

e. 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.

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

g. 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 its duties hereunder.

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

i. The independent fiduciary's reasonable and necessary fees and administrative expenses and costs incurred in terminating the Plan shall be paid out of the assets of the Plan.

j. 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 the Court.

k. 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 its appointment as independent fiduciary for the Plan.

l. The independent fiduciary shall not be paid more than \$1,960.

IT IS FURTHER ORDERED ADJUDGED AND DECREED that Defendants Specialty, Hellman, and Polin are barred from being fiduciaries and/or service providers to any ERISA-covered plan and are enjoined from violating ERISA.

Date: 12/05/2013



SARAH EVANS BARKER, JUDGE
United States District Court
Southern District of Indiana

Service will be made electronically on all ECF-registered counsel of record via e-mail generated by the Court's ECF system.

SERVICE LIST

Service of the foregoing Judgment is being made in the traditional paper manner, via first-class U.S. mail, on the following individuals:

Theresa A. Hellman
Specialty Staff, Inc.
Specialty Staff, Inc., 401(k) Plan
6568 Pennan Court
Noblesville, IN 46062-8458

Robin M. Polin
8217 Lennox Lane
Apartment C
Indianapolis, IN 46268-4626

Robin M. Polin
c/o YMCA of Greater Indianapolis
615 N. Alabama Street, Suite 200
Indianapolis, IN 46204-1432