

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

IT IS THEREFORE ORDERED that:

1. Sippola is permanently enjoined and restrained from violating the provisions of Title I of ERISA, 29 U.S.C. §1001 *et seq.*
2. Sippola is liable to certain participants and/or beneficiaries (“participants”) of the Plan for a total of \$9,396.03, which represents the full amount of unremitted contributions and/or loan repayments for the period beginning March 13, 2009, until January 10, 2010.
3. Sippola agrees to pay the participants in quarterly installments beginning on April 1, 2014. The installments shall be paid to the individual participants in accordance with the schedule attached as Exhibit 1.
4. Nothing herein shall prevent Sippola from making payments on an accelerated basis.
5. Should Sippola fail to make any of the payments as detailed in Paragraph 3 and Exhibit 1, the entire amount of the balance remaining shall become due and payable immediately with no further notice or demand required by the Secretary.
6. Sippola shall be enjoined from serving as a fiduciary or service provider to any ERISA-covered employee benefit plan for a period of five years beginning on the date of entry of this Consent Order and Judgment.
7. Sippola shall provide satisfactory proof of each installment payment to the Employee Benefit Security Administration Regional Director, Cincinnati Regional Office, no later than ten business days after the due date of each payment.

8. Sippola agrees that he will notify the Cincinnati Regional Director within seven days of any changes to his name, residence, telephone number, mailing address, or employment until the amounts recited in this Consent Order and Judgment are paid.

9. Each party shall bear his own 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 that may be available under the Equal Access to Justice Act as amended.

10. The court shall maintain jurisdiction over this matter for purposes of enforcing this Consent Judgment and Order.

11. Nothing in this Consent Order and Judgment is binding on any government agency other than the United States Department of Labor.

DATED: March 17, 2014

/s/ Patricia A. Gaughan
JUDGE PATRICIA GAUGHAN

The undersigned apply for and consent to the entry of the above Consent Order and Judgment:

/s/ Richard Sippola (via email consent from J. Zimon on 3/17/14)
RICHARD SIPPOLA
8365 King Memorial Road
Mentor, Ohio 44060

M. PATRICIA SMITH
Solicitor of Labor

CHRISTINE Z. HERI
Regional Solicitor

/s/ Jeffrey D. Zimon (via email consent on 3/17/14)
JEFFREY D. ZIMON
Attorney for Richard Sippola
Zimon LLC
6120 Parkland Boulevard, Suite 206
Cleveland, OH 44124

BENJAMIN T. CHINNI
Associate Regional Solicitor

/s/ Hema Steele
HEMA STEELE
Trial Attorney

/s/ Seth P. Briskin (via email consent
from J. Zimon on 3/17/14)

SETH P. BRISKIN

Attorney for Richard Sippola

Meyers, Roman, Friedberg & Lewis

28601 Chagrin Boulevard, Suite 500

Cleveland, Ohio 44122