

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

.....  
SETH D. HARRIS, Acting Secretary of Labor,  
United States Department of Labor,

Plaintiff,

v.

CELEBRATION EVENTS, INC.

Defendant.  
.....

CIVIL ACTION NO. 1:13-CV-11459

**CONSENT JUDGMENT AND ORDER**

Celebration Events, Inc., (“Defendant”), and Plaintiff Seth D. Harris, Acting Secretary of Labor, United States Department of Labor, have agreed to resolve all matters in controversy in this action, and accordingly consent to the entry of this Consent Judgment and Order by this Court.

Defendant has waived the requirements of Rule 4, Federal Rules of Civil Procedure, as to service of summons upon it, and has acknowledged receipt of Plaintiff’s Complaint. By consenting to this Consent Judgment and Order, Defendant admits to the jurisdiction of this Court over it and over the subject matter of this action.

The parties expressly waive findings of fact and conclusions of law and consent to entry of this Consent Judgment and Order as a full and complete resolution of all claims and issues arising between them in connection with this action, without trial or adjudication of any issue of fact or law.

The parties agree to entry of this Consent Judgment and Order, and, with due consideration and being fully advised of the premises.

**IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:**

1. The Court has jurisdiction over the parties to this Consent Judgment and Order and over the subject matter of this action and is empowered to provide the relief herein.
2. Northeast Retirement Services is hereby appointed as the Independent Fiduciary for the Celebration Events, Inc. 401(k) Plan with the powers, duties and responsibilities set forth and agreed to by Northeast Retirement Services in the Agreement to be Appointed as Independent Fiduciary, which is attached hereto and made a part hereof.
3. Each party shall bear its own fees, costs and expenses with respect to this action.
4. The Court shall retain jurisdiction to the extent necessary to enforce this Consent Judgment and Order.
5. Nothing in this Consent Judgment and Order is binding on any governmental agency other than the United States Department of Labor.

IT IS SO ORDERED THIS 5<sup>th</sup> day of August, 2013.

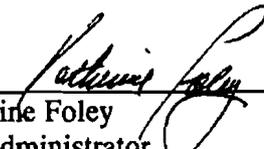
Stephen P. Woodson

United States District Judge



*Consented to by:*

For the Defendant: Celebration Events, Inc.:

  
\_\_\_\_\_  
Katherine Foley  
Plan Administrator

06/05/13  
\_\_\_\_\_  
Date

For the Plaintiff: Seth D. Harris, Acting Secretary of Labor:

M. Patricia Smith  
Solicitor

Michael D. Felsen  
Regional Solicitor

  
\_\_\_\_\_  
Christine A. Collins  
BBO # 552660  
Attorney

6/14/13  
\_\_\_\_\_  
Date

U.S. Department of Labor  
Attorneys for the Plaintiff

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CELEBRATION EVENTS, INC.

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CIVIL ACTION NO. 1:13-CV-11459

AGREEMENT TO BE APPOINTED AS INDEPENDENT FIDUCIARY

1. Northeast Retirement Services ("NRS"), 4A Gill Street, Woburn, MA 01801 hereby agrees to be appointed as the Independent Fiduciary for the Celebration Events, Inc. 401(k) Plan (hereinafter, the "Plan"), with the following powers, duties and responsibilities:

a. The Independent Fiduciary shall have responsibility and authority for administering and terminating the Plan. Such administration and termination shall be made in accordance with the Plan's governing documents. In carrying out its responsibilities hereunder the Independent Fiduciary shall follow the applicable guidance provided under the Employee Retirement Income Security Act of 1974, as amended, 29 U.S.C. §1001 *et seq.*, ("ERISA") and the Internal Revenue Code ("Code").

b. The Independent Fiduciary's responsibilities and authority with respect to the Plan shall include, but not be limited to: (i) liquidating the Plan's assets; (ii) communicating with the participants regarding the Plan and their disbursal options; (iii) calculating the

participants' account balances and determining all questions of eligibility for and amount of Plan benefits; (iv) working with the Plan custodian to make benefit disbursements and withholding and remitting the appropriate taxes thereon; (v) complying with the appropriate records retention requirements of ERISA; (vi) adopting such rules and procedures as are helpful or necessary to carrying out its duties; and (vii) filing appropriate documents if required with the Internal Revenue Service and the Department of Labor.

c. The Independent Fiduciary shall exercise reasonable care and diligence to identify and locate the participants or beneficiaries of the Plan who are eligible to receive a payment under the terms of the Plan and to disburse to such eligible participants or beneficiaries the payment to which he or she is entitled; provided, however, that the Independent Fiduciary may rely upon the procedures for locating lost participants that are described in Field Assistance Bulletin 2004-02 of the Employee Benefits Security Administration, entitled "Fiduciary Duties and Missing Participants in Terminated Defined Contribution Plans."

d. 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, bearing on the distribution of benefit payments, participant account balances and current plan assets. The Independent Fiduciary may rely on any document, certificate, statement or other written representation made in the Plan records by John Hancock Life Insurance Company, that the Independent Fiduciary in good faith believes to be genuine, and on any certificate, statement, report or other representation made to it by any agent, attorney, accountant or other expert retained by the Independent Fiduciary in connection with the liquidation of the Plan.

e. For the services performed pursuant to this Order, the Independent Fiduciary shall receive compensation from Plan assets in the amount of \$2,500 for fees and expenses.

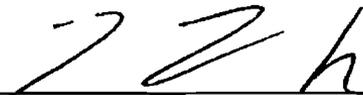
f. The Independent Fiduciary shall not be responsible for the following activities:

- (i) amendment of the Plan for compliance with applicable law;
- (ii) examining the entire history of the Plan's operations for instances of noncompliance with applicable law;
- (iii) identifying or collecting overpayments that may have been made by the Plan prior to NRS's acceptance of office;
- (iv) involving the Plan in the bankruptcy or other judicial or administrative proceedings applicable to the Plan Sponsor or any of its affiliates.

g. With respect to omissions or errors that occurred, or are logically attributable to events that occurred, prior to the effective date of this Order, the Independent Fiduciary shall not be liable for (i) any fines or penalties imposed by a governmental entity or agency of competent jurisdiction, (ii) restoration of missed profits, (iii) losses incurred, or (iv) judgments.

2. The Independent Fiduciary's appointment shall become effective on the date that the herein Order is entered. The Independent Fiduciary's appointment shall terminate upon the first to occur of: (i) the removal of the Independent Fiduciary from that office by the Court; (ii) the resignation of the Independent Fiduciary from that office provided that the Independent Fiduciary finds an acceptable replacement Independent Fiduciary and, with notice to Regional Director of the Employee Benefits Security Administration of the U.S. Department of Labor, John F. Kennedy Federal Building, Room 575, Boston Massachusetts 02203, moves this Court to have the replacement Independent Fiduciary appointed; or (iii) the liquidation and distribution of Plan assets and the completion of all related tasks.

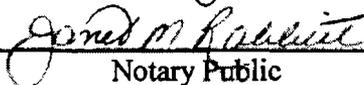
NRS agrees to be appointed as Independent Fiduciary of the Celebration Events, Inc.  
401(k) Plan and to carry out the responsibilities as set forth above and ordered by the Court.

  
\_\_\_\_\_  
Thomas Forese, Jr.  
Northeast Retirement Services  
4A Gill Street  
Woburn, MA 01801

Date: 6/11/13

Subscribed and sworn to before me this

11 day of June 2013

  
\_\_\_\_\_  
Notary Public

My Commission expires 5-1-2020