

JUDGMENT IS HEREBY ENTERED against Defendants R. Sulit, D. Sulit, Alliance, and the Plan in accordance with the prayer of the complaint in the above-styled action; and it is:

ORDERED, ADJUDGED, AND DECREED that:

1. Defendants R. Sulit, D. Sulit, and Alliance are removed from their positions as fiduciaries with respect to the Plan.

2. Defendants R. Sulit, D. Sulit, and Alliance are permanently enjoined from violating the provisions of Title I of ERISA.

3. Defendants R. Sulit, D. Sulit, and Alliance are permanently enjoined from acting as fiduciaries or service providers to any ERISA-covered employee benefit plan.

4. Lefoldt & Co., P.A., 690 Towne Center Boulevard, P.O. Box 2848, Ridgeland, MS 39158-2848, is hereby appointed as the independent fiduciary for the Plan to conduct a Plan valuation and accounting to determine the amounts owed to all eligible Plan participants and all amounts overpaid to ineligible Plan participants, to administer the Plan, to receive all payments ordered under this Consent Order and Judgment, to distribute the Plan's assets, and to terminate the Plan consistent with the Plan's governing documents, the Internal Revenue Code, and ERISA. The independent fiduciary shall have the following powers, duties and responsibilities:

- a. The independent fiduciary shall perform a Plan valuation and accounting by updating participant balances based on a detailed valuation that is brought forward from December 31, 2008 through plan termination from Plan and company records and analysis, and allocate the balance in the Plan account to plan Participants based on the best information available. However,

Defendants R. Sulit and D. Sulit shall receive no allocation or distribution from any Plan account until all other Plan participants have been paid;

- b. 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 of 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 and the Plan is fully terminated;
- c. 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 this Consent Order and Judgment² and to disburse to each such eligible participant or beneficiary the payment to which he or she is entitled;
- 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;
- e. The independent fiduciary may retain such persons and firms including, but not limited to, accountants and attorneys, as may be reasonably required to perform his duties hereunder; and

² In locating missing participants or beneficiaries the independent fiduciary shall follow the guidelines set forth in the EBSA Field Assistance Bulletin 2014-1, Fiduciary Duties and Missing Participants in Terminated Defined Contribution Plans (Aug. 21, 2014), available at <http://www.dol.gov/ebsa/regs/fab2014-1.html>;

f. The independent fiduciary shall initiate the termination of the Plan in accordance with ERISA within 30 days of entry of this order. The independent fiduciary's responsibilities shall include, but not be limited to, causing the distribution of the Plan's assets to the Plan participants and filing all appropriate documents with the various government agencies. Once the Plan is fully terminated, the independent fiduciary shall provide satisfactory proof of such termination, including proof of issuance of the Plan's participant distributions, to the Regional Director of the Employee Benefits Security Administration, United States Department of Labor, 230 S. Dearborn Street, Suite 2160, Chicago, IL 60604.

5. The independent fiduciary shall receive no more than \$22,875.00 for fees and expenses from the Plan.

a. If the independent fiduciary seeks any additional fees or expenses, prior to paying such fees or expenses, the independent fiduciary shall present to the court an itemized fee application, including hourly rates of pay, and dates and hours of work, accompanied by a description of the work performed, as well as an itemized statement of expenses. The independent fiduciary shall provide to the Regional Director of the Employee Benefits Security Administration ("EBSA"), 230 South Dearborn, Suite 2160, Chicago, Illinois 60604 ("EBSA Regional Director") a copy of said fee application when it is filed with the court. Absent objection from the Secretary within fifteen (15) business days, the fee application shall be deemed approved and paid from the assets of the Plan. If the Secretary objects, the court will decide whether the independent fiduciary's fee/expense request should be granted.

b. Within fourteen days of receipt of payment, the independent fiduciary shall notify in writing the EBSA Regional Director and Defendants R. Sulit, D. Sulit, and Alliance of any payments it receives from the Plan.

6. Within twenty one days of the payment of fees/expenses by the Plan to the independent fiduciary, Defendants R. Sulit, D. Sulit, and Alliance are ordered to reimburse the Plan the amounts paid to the independent fiduciary by sending a check or wire-transfer, in the name of the Plan, to the attention of the independent fiduciary. Within seven days of the reimbursement to the Plan, Defendants R. Sulit, D. Sulit, and Alliance shall send a copy of the check or wire-transfer to the EBSA Regional Director.

7. Defendants R. Sulit, D. Sulit, and Alliance shall correct the prohibited transactions in which they engaged.

8. Within seven days of the entry of this Judgment Defendants R. Sulit, D. Sulit, and Alliance shall restore to the Plan all losses, including \$1,601,908.06 in improper transfers and distributions and \$134,431.02 in associated lost opportunity costs incurred by the Plan as a result of fiduciary breaches, calculated through December 9, 2015.

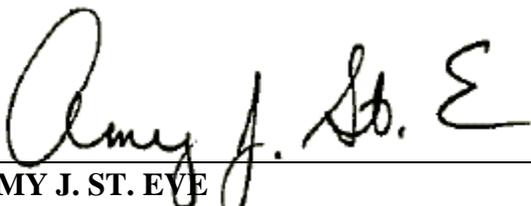
9. Defendants R. Sulit, D. Sulit, and Alliance shall restore the monies set forth in paragraph 8 above, by sending a cashier's check or wire transfer in the name of "Lefoldt and Co., P.A. for the benefit of Alliance Home Healthcare, Inc. Profit Sharing Plan" to Lefoldt and Co. P.A., 690 Towne Center Boulevard, P.O. Box 2848, Ridgeland, MS 39158-2848.

10. Defendants R. Sulit, D. Sulit, and Alliance shall disgorge all profits received as a result of fiduciary breaches committed by them or for which they are liable.

11. The Secretary is awarded the costs of this action.

12. The Secretary is awarded such further relief as is appropriate and just.

Dated: February 16, 2016



AMY J. ST. EVE
UNITED STATES DISTRICT COURT JUDGE