

NONPRECEDENTIAL DISPOSITION

To be cited only in accordance with Fed. R. App. P. 32.1

United States Court of Appeals

For the Seventh Circuit

Chicago, Illinois 60604

Argued September 12, 2019

Decided September 13, 2019

Before

JOEL M. FLAUM, *Circuit Judge*

FRANK H. EASTERBROOK, *Circuit Judge*

DANIEL A. MANION, *Circuit Judge*

No. 18-3450

MARYJO COHEN, *et al.*,
Plaintiffs-Appellants,

v.

MINNEAPOLIS JEWISH FEDERATION,
Defendant-Appellee.

Appeal from the United
States District Court for the
Western District of Wisconsin.

No. 16-cv-325-jdp
James D. Peterson, *Chief
Judge.*

Order

The district court concluded that the Melvin S. Cohen Trust, as a “supporting organization” (26 U.S.C. §509(a)(3)) of the Minneapolis Jewish Federation, could direct how the Federation used the money distributed from the Trust only to the extent that the Federation deemed the expenditures to fit “a particular function, activity, or grant program of the Federation”. 286 F. Supp. 3d 949 (W.D. Wis. 2017). After a bench trial, the court provided a number of remedies, including permitting the Federation to use its own best judgment about the Trust’s recent distributions, replacing one trustee, and appointing an institutional trustee (whose expenses will be borne by the Federation, which supported this remedy). 346 F. Supp. 3d 1274 (W.D. Wis. 2018). We do not think

it necessary to add to the district court's explanations of these decisions, all of which are either compelled by law (including the law of contracts and the Internal Revenue Code) or within the scope of remedial discretion allowed to a court by Wisconsin's law of trusts.

AFFIRMED