

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

R. ALEXANDER ACOSTA,	:	CIVIL ACTION
SECRETARY OF LABOR, UNITED	:	
STATES DEPARTMENT OF LABOR	:	
	:	
v.	:	
	:	
JOHN J. KORESKO, V, et al.	:	NO. 09-988

ORDER

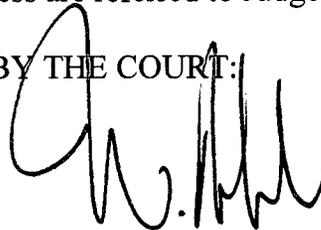
AND NOW, this 8<sup>th</sup> day of August, 2017, upon consideration of the Department of Labor’s Motion for Equitable Distribution (Doc. 1384), the Unified Model of Distribution, the Objection filed by W. S. Newell & Sons, Inc. (Doc. 1441), the DOL’s initial response (Doc. 1448), the supplemental briefing and accompanying documentation (Docs. 1478, 1479, 1516, and 1517), the additional documentation and accounting provided by Marcum, the transcript of the hearing held on May 25, 2017, and after careful and independent review of the Report and Recommendation of United States Magistrate Judge Elizabeth T. Hey, IT IS ORDERED that:

1. The Report and Recommendation is APPROVED AND ADOPTED.
2. The Objection by the Newell Plan (Doc. 1441) is SUSTAINED.

3. The Newell Plan is considered separate for purposes of the equitable distribution of the Trusts' assets.

4. Marcum and Wilmington Trust will work together to disentangle the Newell Plan assets and any issues that arise by such process are referred to Judge Hey.

BY THE COURT:

A handwritten signature in black ink, appearing to read 'W. Beetlestone', written over a horizontal line.

WENDY BEETLESTONE, J.