



IN THE CIRCUIT COURT OF OHIO COUNTY, WEST VIRGINIA

IN RE: MINGO COUNTY COAL SLURRY LITIGATION Civil Action No. 10-C-5000

THIS DOCUMENT APPLIES TO ALL CASES

**ORDER REGARDING FIDUCIARY ACCOUNTING
OF THE MINGO COUNTY COAL SLURRY LITIGATION
IRREVOCABLE MEDICAL CARE TRUST**

Pursuant to Article IV of the Mingo County Coal Slurry Litigation Irrevocable Medical Care Trust (the "Trust"), Plaintiffs' Counsel appointed City National Bank as the Trustee of the Trust, and Gentle, Turner, Sexton, Debrosse and Harbison as Administrator of the Trust. See, paragraph 3 of the *Order Implementing the Mingo County Coal Slurry Litigation Medical Monitoring Program* (Transaction ID 52207413), entered May 9, 2013. Article VII, Section E. on page 10 of the Trust document governs the duty to maintain files and accounts and to render statements of account for the Trust. It provides in part that:

The Trustee shall obtain and retain in its files a copy of the receipts and itemizations for all expenses paid by the Trust Estate. The Trustee shall also maintain a system of accounting and books of account with respect to the income, expenses, and assets of the Trust Estate which conform to the generally accepted principles and practices of accounting. The Trustee shall permit the Court, the Administrator, and the present or future counsel for the Beneficiary to examine all accounts, files, and documents relating to the Trust and the Trust Estate.

The Trustee shall render a statement of the administration of the Trust Estate to the Court, Administrator, the Contributing Insurers, and the present or future counsel for the Beneficiary. The statement shall be made semi-annually.

The Administrator for the Trust has submitted an Initial Fiduciary Accounting of the Trust and Application for an Order approving the Initial Accounting of the Trust for the period from inception (March 1, 2012) through December 31, 2014 (the "Initial Accounting"). A copy

of the Administrator's correspondence and Initial Accounting has been filed in the Master Case File. (Transaction ID 58167656).

The Presiding Judges have reviewed the Administrator's correspondence and Initial Accounting, and conferred with one another to insure uniformity of their decision, as contemplated by Rule 26.07(a) of the West Virginia Trial Court Rules. The Presiding Judges unanimously **ORDER** that an itemized bill from the Administrator for the period of March 1, 2012, through December 31, 2014 shall be submitted to the Presiding Judges and the Mass Litigation Manager *no later than November 24, 2015*. The itemized bill shall include the name of the person or persons who performed the work, a detailed description of the work performed, the time billed for work performed, and the hourly rate at which the work was performed.

The Presiding Judges further **ORDER** a Fiduciary Accounting of the Trust to be prepared for the period of January 1, 2015 through December 31, 2015, which shall be submitted to the Presiding Judges and the Mass Litigation Manager *no later than January 30, 2016*. The Accounting shall include, without limitation, a statement of receipts, investment earnings and all disbursements, as well as itemizations of all expenses paid by the Trust Estate for the relevant time period. An itemized bill from the Administrator shall also be provided for the period of January 1, 2015 through December 31, 2015. The itemized bill shall include the name of the person or persons who performed the work, a detailed description of the work performed, the time billed for work performed, and the hourly rate at which the work was performed for the period.

Plaintiffs' Liaison Counsel is **ORDERED** to immediately provide a copy of this Order to the Trustee and Administrator. Plaintiffs' Liaison Counsel is further **ORDERED** to work with

the Trustee and Administrator to electronically file and serve the accounting via File & Serve*Xpress*.

It is so **ORDERED**.

ENTER: November 16, 2015

/s/ James P. Mazzone
Lead Presiding Judge
Mingo County Coal Slurry Litigation