

**THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA *ex rel.*
AIDAN FORSYTH,

Plaintiff and Relator,

-against-

HOME HEALTHCARE WORKERS OF AMERICA,
INTERNATIONAL UNION OF JOURNEYMEN &
ALLIED TRADES, SERVICE PROFESSIONALS
UNION LOCAL 726 IUJAT, UNITED SERVICE
WORKERS UNION, IUJAT NATIONAL UNION, and
UNITED WELFARE FUND,

Defendants.

24 Civ. 1337 (JPO)

UNITED STATES OF AMERICA,

Plaintiff-Intervenor,

-against-

HOME HEALTHCARE WORKERS OF AMERICA,
IUJAT, INTERNATIONAL UNION OF
JOURNEYMEN & ALLIED TRADES, SERVICE
PROFESSIONALS UNION LOCAL 726 IUJAT,
UNITED SERVICE WORKERS UNION, IUJAT
NATIONAL UNION, and UNITED WELFARE FUND
- WELFARE DIVISION,

Defendants.

STIPULATION AND ORDER OF SETTLEMENT AND DISMISSAL

WHEREAS, this Stipulation and Order of Settlement and Dismissal ("Stipulation") is entered into by and among (i) plaintiff the United States of America (the "Government" or "United

States”), by its attorney, Jay Clayton, the United States Attorney for the Southern District of New York, and on behalf of the United States Small Business Administration (the “SBA”), (ii) the relator Aidan Forsyth (“Relator”), by his authorized representatives; and (iii) International Union of Journeymen and Allied Trades (“IUJAT”), the United Service Workers Union, IUJAT National Union (“USWU”), Home Healthcare Workers of America, IUJAT (“HHWA”), Service Professionals Union Local 726 IUJAT (“Local 726”), and United Welfare Fund - Welfare Division (“UWF”) (collectively “Defendants” and collectively with the Government and Relator, the “Parties”), by their authorized representatives;

WHEREAS, Defendants are independent labor unions and an employee benefit plan, are nonprofit organizations under Internal Revenue Code § 501(c)(5), and are located in New York and Connecticut;

WHEREAS, the Paycheck Protection Program (“PPP”) was established pursuant to the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act, which was enacted in March 2020 and was designed to provide emergency financial assistance to millions of Americans suffering economic effects caused by the COVID-19 pandemic. One source of relief provided by the CARES Act was the authorization of forgivable loans to small businesses and certain types of non-profit organizations for employee payroll and certain other expenses through the PPP. To obtain a PPP loan, a qualifying entity was required to submit a PPP borrower loan application to a lending institution such as a bank, which was signed by an authorized representative of the entity. The borrower loan application required the entity—through its authorized representative—to acknowledge the PPP program’s rules and make certain affirmative certifications regarding its eligibility to obtain the PPP loan under the rules in effect at the time that were issued by the SBA implementing the PPP under the CARES Act. Following the lender approvals of loan applications, the participating lenders funded the loans, which were 100% guaranteed by the SBA;

WHEREAS, when they applied for their PPP loans, each Defendant checked the “Other” box in the section of the PPP borrower loan application asking applicants to indicate their type of business;

WHEREAS, non-profit organizations are generally not eligible for SBA business loans, *see* 13 C.F.R. § 120.110(a);

WHEREAS, the CARES Act explicitly specified that 501(c)(3) and 501(c)(19) non-profit organizations were eligible for PPP loans if they met certain requirements, *see* 15 U.S.C. § 636(a)(36)(A)(vii), (A)(ix), (D)(i);

WHEREAS, in March 2021, Congress enacted the American Rescue Plan Act of 2021, which expanded eligibility for PPP loans to other categories of non-profit organizations, including qualifying unions that were 501(c)(5) non-profit organizations, *see* 15 U.S.C. § 636(a)(36)(A)(xvii), (D)(iii)(III)(bb), (D)(ix), but this expansion did not apply retroactively, *see* 86 Fed. Reg. 15,083, 15,084 (Mar. 22, 2021);

WHEREAS, on or about February 22, 2024, Relator filed a complaint under the *qui tam* provisions of the False Claims Act (“FCA”), 31 U.S.C. § 3729 *et seq.*, against Defendants, alleging, *inter alia*, that they were ineligible for the PPP loans they received given their status as 501(c)(5) non-profit organizations (the “Relator Complaint”);

WHEREAS, the United States alleges that Defendants violated the FCA by knowingly presenting and making, or causing to be presented and made, false claims and statements in connection with the submission of their PPP loan applications in April 2020. Specifically, the United States alleges that Defendants falsely certified their eligibility for the PPP loans because Defendants were 501(c)(5) non-profit organizations and thus ineligible for the loans at the time they applied. The conduct described in this Paragraph is the “Covered Conduct” for purposes of this Stipulation;

WHEREAS, contemporaneous with the filing of this Stipulation, the Government is filing a Notice of Election to Intervene and a Complaint-In-Intervention in the above-referenced *qui tam* action (the "Government Complaint"), in which it asserts claims against Defendants under the FCA and common law for the Covered Conduct;

WHEREAS, the Parties have, through this Stipulation, reached a mutually agreeable resolution addressing the claims asserted against Defendants in the Government Complaint and the Relator Complaint for the Covered Conduct;

NOW, THEREFORE, upon the Parties' agreement, IT IS HEREBY ORDERED that:

TERMS AND CONDITIONS

1. The Parties agree that this Court has subject matter jurisdiction over this action and consent to this Court's exercise of personal jurisdiction over each of them.
2. Defendants admit, acknowledge, and accept responsibility for the following conduct (the "Admitted Conduct"):
 - a. Defendants are related parent and subordinate labor organizations, along with an employee benefit plan that provides welfare benefits to members of these labor organizations.
 - b. In April 2020, each Defendant submitted, through its authorized representative, a borrower loan application for a PPP loan to a financial institution. Specifically, IUJAT applied for and received a PPP loan for \$664,257; USWU applied for and received a PPP loan for \$1,888,772; HHWA applied for and received a PPP loan for \$125,818; Local 726 applied for and received a PPP loan for \$178,322; and UWF applied for and received a PPP loan for \$459,797.
 - c. Each Defendant certified on its PPP borrower loan application that it was eligible to receive the loan under the rules of the SBA in effect at the time the application was submitted.
 - d. Each Defendant, through its authorized representative, later applied for forgiveness of its PPP loan and accrued interest, and each loan was fully forgiven by the SBA.
 - e. Before applying for the PPP loans, Defendants were aware that an SBA regional employee had advised their contact at a bank that only 501(c)(3)

and 501(c)(19) non-profit organizations were eligible for PPP loans. Defendants are not 501(c)(3) and 501(c)(19) non-profit organizations.

- f. Defendants in total received \$3,316,966 in PPP loans, and applied for and received their PPP loans before Congress passed the American Rescue Plan Act of 2021.

3. Defendants collectively shall pay the Government within fourteen (14) business days of the Effective Date (defined below in Paragraph 27) the total sum of \$3,850,000, plus interest which shall be compounded annually at a rate of 3.77% accruing from July 1, 2026, to the date of the payment (the "Settlement Amount"), in accordance with instructions to be provided by the Financial Litigation Unit of the United States Attorney's Office for the Southern District of New York. Of the Settlement Amount, \$3,453,558.55 constitutes restitution to the United States (which includes the amounts the SBA paid in principal, interest, and lender fees for the PPP loans at issue). Defendants are each jointly and severally liable to the Government for the Settlement Amount.

4. Defendants agree to cooperate fully and truthfully with the Government's investigation of entities and individuals not released in this Stipulation. Upon reasonable notice, Defendants shall encourage, and agree not to impair, the cooperation of their directors, officers, and employees, and shall use their best efforts to make available, and encourage, the cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals. Defendants further agree to furnish to the Government, upon request, complete and unredacted copies of all non-privileged documents, reports, memoranda of interviews, and records in their possession, custody, or control concerning any investigation of the Covered Conduct that they have undertaken, or that has been performed on their behalf by another.

5. Subject to the exceptions in Paragraph 9 (concerning reserved claims), Paragraph 10 (concerning default), and Paragraph 14 (concerning bankruptcy proceedings) below, and

conditioned upon Defendants' full compliance with the terms of this Stipulation, including full payment of the Settlement Amount to the Government pursuant to Paragraph 3 above, the Government releases Defendants, including their subsidiaries and corporate predecessors, successors and assigns, from any civil or administrative monetary claim that the Government has for the Covered Conduct under the FCA, the Administrative False Claims Act, 31 U.S.C. §§ 3801-3812, and the common law theories of fraud, payment by mistake, and unjust enrichment. For avoidance of doubt, this Stipulation does not release any current or former officer, director, employee, or agent of Defendants from liability of any kind.

6. Defendants fully and finally release the Government, its agencies, officers, employees, servants, and agents from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Defendants have asserted, could have asserted, or may assert in the future against the Government, its agencies, officers, employees, servants, or agents related to the Covered Conduct and the Government's investigation, prosecution, and settlement thereof.

7. Subject to the exceptions in Paragraph 9 (concerning reserved claims), Paragraph 10 (concerning default), and Paragraph 14 (concerning bankruptcy proceedings) below, and conditioned on timely payment by Defendants of the full Settlement Amount pursuant to Paragraph 3 above, Relator, for himself and his heirs, successors, attorneys, agents, and assigns, releases Defendants, including their subsidiaries and predecessors, successors, and assigns, as well as all of Defendants' current and former officers, directors, employees, attorneys, and other agents, from any and all manner of claims, proceedings, liens, and causes of action of any kind or description, known or unknown, from the beginning of time until the date of this Agreement, that Relator has, or may have, against Defendants related to or arising from any allegation in the Relator's Complaint.

8. In consideration of the execution of this Stipulation by Relator and the Relator's release as set forth in Paragraph 7 above, Defendants, including their subsidiaries, predecessors, and corporate successors and assigns, as well as all of their current and former officers, directors, employees, attorneys, and other agents, release Relator and his heirs, successors, attorneys, agents, and assigns, from any and all manner of claims, proceedings, liens, and causes of action of any kind or description that Defendants have against Relator related to or arising from the Relator Complaint.

9. Notwithstanding the releases given in Paragraph 5 above, or any other term of this Stipulation, the following claims of the Government are specifically reserved and are not released by this Stipulation:

- a. any liability arising under Title 26, United States Code (Internal Revenue Code);
- b. any criminal liability;
- c. except as explicitly stated in this Stipulation, any administrative liability or enforcement right, including the suspension and debarment rights of any federal agency;
- d. any liability to the Government (or its agencies) for any conduct other than the Covered Conduct;
- e. any liability based upon obligations created by this Stipulation; and
- f. any liability of individuals.

10. Defendants shall be in default of this Stipulation if Defendants fail to make the required payment set forth in Paragraph 3 above on or before the due date for such payment, or if they fail to comply materially with any other term of this Stipulation that applies to them ("Default"). The Government shall provide written notice to Defendants of any Default in the manner set forth in Paragraph 26 below. Defendants shall then have an opportunity to cure the

Default within seven (7) calendar days from the date of receipt of the Notice of Default by making the payment due and paying any additional interest accruing under the Stipulation up to the date of payment. If Defendants fail to cure the Default within seven (7) calendar days of receiving the Notice of Default ("Uncured Default"), interest on the remaining unpaid balance shall thereafter accrue at the rate of 12% per annum, compounded daily from the date of Default, on the remaining unpaid total (principal and interest balance). In the event of an Uncured Default, Defendants shall agree to the entry of a consent judgment in favor of the United States against Defendants as attached hereto as Exhibit A. Defendants also agree that the United States, at its sole discretion, may (i) retain any payments previously made, rescind this Stipulation, and reinstate the claims asserted against Defendants in the Government Complaint, or bring any civil and/or administrative claim, action, or proceeding against Defendants for the claims that would otherwise be covered by the releases provided in Paragraph 5, with any recovery reduced by the amount of any payments previously made by Defendants to the United States under this Stipulation; (ii) take any action to enforce this Stipulation in a new action or by reinstating the Government Complaint; (iii) offset the remaining unpaid balance from any amounts due and owing to Defendants and/or affiliated companies by any department, agency, or agent of the United States at the time of Default or subsequently; and/or (iv) exercise any other right granted by law, or under the terms of this Stipulation, or recognizable at common law or in equity. The United States shall be entitled to any other rights granted by law or in equity by reason of Default, including referral of this matter for private collection. In the event the United States pursues a collection action, Defendants agree immediately to pay the United States the greater of (i) a ten-percent (10%) surcharge of the amount collected, as allowed by 28 U.S.C. § 3011(a), or (ii) the United States' reasonable attorneys' fees and expenses incurred in such an action. In the event that the United States opts to rescind this Stipulation pursuant to this paragraph, Defendants waive and agree not to plead, argue, or

otherwise raise any defenses of statute of limitations, laches, estoppel or similar theories; to any civil or administrative claims that (i) are filed by the United States against Defendants within 120 days of written notification that this Stipulation has been rescinded, and (ii) relate to the Covered Conduct, except to the extent these defenses were available on February 22, 2024. Defendants agree not to contest any offset, recoupment, and/or collection action undertaken by the United States pursuant to this paragraph, either administratively or in any state or federal court, except on the grounds of actual payment to the United States.

11. Defendants, having truthfully admitted to the Admitted Conduct set forth in Paragraph 2 hereof, agree that they shall not, through their attorneys, agents, officers, or employees, make any public statement, including but not limited to, any statement in a press release, social media forum, or website, that contradicts or is inconsistent with the Admitted Conduct or suggests that the Admitted Conduct is not wrongful (a "Contradictory Statement"). Any Contradictory Statement by Defendants, their attorneys, agents, officers, or employees, shall constitute a violation of this Stipulation, thereby authorizing the Government to pursue any of the remedies set forth in Paragraph 10 of this Stipulation, or seek other appropriate relief from the Court. Before pursuing any remedy, the Government shall notify Defendants that it has determined that Defendants have made a Contradictory Statement. Upon receiving notice from the Government, Defendants may cure the violation by repudiating the Contradictory Statement in a press release or other public statement within four (4) business days. If Defendants learn of a potential Contradictory Statement by their attorneys, agents, officers, or employees, Defendants must notify the Government of the statement within 24 hours. The decision as to whether any statement constitutes a Contradictory Statement or will be imputed to Defendants for the purpose of this Stipulation, or whether Defendants adequately repudiated a Contradictory Statement to cure a violation of this Stipulation, shall be within the sole discretion of the Government. Consistent

with this provision, Defendants may raise defenses and/or assert affirmative claims or defenses in any proceeding brought by private and/or public parties, so long as doing so would not contradict or be inconsistent with the Admitted Conduct.

12. Relator and his heirs, successors, attorneys, agents, and assigns shall not object to this Stipulation; Relator further agrees and affirms that the terms of this Stipulation are fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B).

13. Defendants waive and shall not assert any defenses they may have to any criminal prosecution or administrative action relating to the Covered Conduct that may be based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Stipulation bars a remedy sought in such criminal prosecution or administrative action.

14. In exchange for valuable consideration provided in this Stipulation, Defendants acknowledge the following:

- a. Defendants have reviewed their financial situation and warrant that they are solvent within the meaning of 11 U.S.C. §§ 547(b)(3) and 548(a)(1)(B)(ii)(I) and shall remain solvent following payment to the United States of the Settlement Amount.
- b. In evaluating whether to execute this Agreement, the Parties intend that the mutual promises, covenants, and obligations set forth herein constitute a contemporaneous exchange for new value given to Defendants, within the meaning of 11 U.S.C. § 547(c)(1), and the Parties conclude that these mutual promises, covenants, and obligations do, in fact, constitute such a contemporaneous exchange.

- c. The mutual promises, covenants, and obligations set forth herein are intended by the Parties to, and do in fact, constitute a reasonably equivalent exchange of value.
- d. The Parties do not intend to hinder, delay, or defraud any entity to which Defendants were or became indebted on or after the date of any transfer contemplated in this Stipulation, within the meaning of 11 U.S.C. § 548(a)(1).
- e. If Defendants' obligations under this Stipulation are avoided for any reason (including but not limited to through the exercise of a trustee's avoidance powers under the Bankruptcy Code) or if, before the Settlement Amount is paid in full, Defendants or a third party commence a case, proceeding, or other action under any law relating to bankruptcy, insolvency, reorganization, or relief of debtors seeking any order for relief of Defendants' debts, or to adjudicate Defendants as bankrupt or insolvent, or seeking appointment of a receiver, trustee, custodian, or other similar official for Defendants or for all or any substantial part of Defendants' assets:
 - (1) the United States may rescind the releases in this Stipulation and bring any civil and/or administrative claim, action, or proceeding against Defendants for the claims that would otherwise be covered by the releases provided in Paragraph 5;
 - (2) the United States has an undisputed, noncontingent, and liquidated allowed claim against Defendants in the amount each is required to pay pursuant to Paragraph 3 above, less any payments received pursuant to the Stipulation, provided, however, that such payments are not otherwise avoided and

recovered from the United States by Defendants, a receiver, trustee, custodian, or other similar official for Defendants; and

- (3) if any payments are avoided and recovered by Defendants, a receiver, trustee, custodian, or similar official for Defendants, Relator shall, within thirty days of written notice from the United States to the undersigned Relator's counsel, return any portions of such payments already paid by the United States to Relator.

- f. Defendants agree that any civil and/or administrative claim, action, or proceeding brought by the United States under Paragraph 14(e) above is not subject to an "automatic stay" pursuant to 11 U.S.C. § 362(a) because it would be an exercise of the United States' police and regulatory power. Defendants shall not argue or otherwise contend that the United States' claim, action, or proceeding is subject to an automatic stay and, to the extent necessary, consent to relief from the automatic stay for cause under 11 U.S.C. § 362(d)(1). Defendants waive and shall not plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any such civil or administrative claim, action, or proceeding brought by the United States within 120 days of written notification to Defendants that the releases have been rescinded pursuant to this paragraph, except to the extent such defenses were available on February 22, 2024.

15. Defendants agree to the following:

- a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47) incurred by or on behalf of Defendants and their present or former officers, directors, employees, shareholders, and agents

in connection with: (i) the matters covered by this Stipulation; (ii) the United States' civil investigation(s) of the matters covered by this Stipulation; (iii) Defendants' investigation, defense, and corrective actions undertaken in response to the United States' civil investigation(s) in connection with the matters covered by this Stipulation (including attorneys' fees); (iv) the negotiation and performance of this Stipulation; and (v) the payment Defendants make to the United States pursuant to this Stipulation and any payments that Defendants may make to Relator, including costs and attorneys' fees, are unallowable costs for government contracting purposes (hereinafter referred to as "Unallowable Costs").

- b. Future Treatment of Unallowable Costs: Unallowable Costs will be separately determined and accounted for by Defendants, and Defendants shall not charge such Unallowable Costs directly or indirectly to any contract with the United States.
- c. Treatment of Unallowable Costs Previously Submitted for Payment: Within 90 days of the Effective Date of this Stipulation, Defendants shall identify and repay by adjustment to future claims for payment or otherwise any Unallowable Costs included in payments previously sought by Defendants or any of their subsidiaries or affiliates from the United States. Defendants agree that the United States, at a minimum, shall be entitled to recoup from Defendants any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously submitted requests for payment. The United States, including the Department of Justice and/or the affected agencies, reserves its rights to audit, examine, or re-examine Defendants' books and

records and to disagree with any calculations submitted by Defendants or any of their subsidiaries or affiliates, regarding any Unallowable Costs included in payments previously sought by Defendants, or the effect of any such Unallowable Costs on the amount of such payments.

- d. Nothing in this Stipulation shall constitute a waiver of the rights of the Government to audit, examine, or re-examine Defendants' books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this Paragraph.

16. This Stipulation is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other person or entity except as otherwise provided herein.

17. Each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Stipulation.

18. Any failure by the Government to insist upon the full or material performance of any of the provisions of this Stipulation shall not be deemed a waiver of any of the provisions hereof, and the Government, notwithstanding that failure, shall have the right thereafter to insist upon the full or material performance of any and all of the provisions of this Stipulation.

19. This Stipulation is governed by the laws of the United States. The exclusive jurisdiction and venue for any dispute relating to this Stipulation is the United States District Court for the Southern District of New York.

20. For purposes of construing this Stipulation, this Stipulation shall be deemed to have been drafted by all Parties to this Stipulation and shall not, therefore, be construed against any Party for that reason in any subsequent dispute.

21. This Stipulation constitutes the complete agreement between the Parties with respect to the subject matter hereof. This Stipulation may not be amended except by written

consent of the Parties. No prior agreements, oral representations, or statements shall be considered part of this Stipulation.

22. The undersigned counsel and other signatories represent and warrant that they are fully authorized to execute this Stipulation on behalf of the persons and the entities indicated below.

23. This Stipulation is binding on Defendants' successors, transferees, heirs, and assigns.

24. This Stipulation is binding on Relator's successors, transferees, heirs, and assigns.

25. This Stipulation may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Stipulation. E-mails that attach signatures in PDF form or facsimiles of signatures shall constitute acceptable, binding signatures for purposes of this Stipulation.

26. Any notice pursuant to this Stipulation shall be in writing and shall, unless expressly provided otherwise herein, be delivered by hand, express courier, or e-mail transmission followed by postage-prepaid mail, and shall be addressed as follows:

TO THE UNITED STATES:

Mark Osmond
Assistant United States Attorney
86 Chambers Street, Third Floor
New York, New York 10007
Mark.Osmond@usdoj.gov

TO DEFENDANTS:

Robert J. Anello
Christopher B. Harwood
Morvillo Abramowitz Grand Iason & Anello, P.C.
565 Fifth Avenue
New York, NY 10017
charwood@maglaw.com
ranello@maglaw.com

TO RELATOR:

Eric H. Jaso
Spiro Harrison & Nelson
363 Bloomfield Ave., Suite 2C
Montclair, NJ 07042
ejaso@shnlegal.com

27. The effective date of this Stipulation is the date upon which it is approved by the Court (the "Effective Date").

Agreed to by:

THE UNITED STATES

Dated: July 24, 2026

JAY CLAYTON

United States Attorney for the
Southern District of New York

By:

Mark Osmond

MARK OSMOND

Assistant United States Attorney
86 Chambers Street, Third Floor
New York, New York 10007
Tel.: (212) 637-2713
Attorney for the United States

DEFENDANTS

Dated: July 23, 2026

HOME HEALTHCARE
WORKERS OF AMERICA, IUJAT

INTERNATIONAL UNION OF
JOURNEYMEN & ALLIED TRADES

SERVICE PROFESSIONALS
UNION LOCAL 726 IUJAT

UNITED SERVICE WORKERS UNION,
IUJAT NATIONAL UNION

UNITED WELFARE FUND –
WELFARE DIVISION

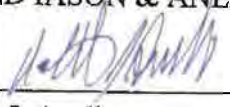
By:



William Sweeney
Authorized Signatory

Dated: July 24, 2026

MORVILLO ABRAMOWITZ
GRAND IASON & ANELLO, P.C.

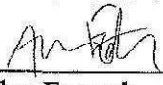
By: 

Robert J. Anello
Christopher B. Harwood
Morvillo Abramowitz Grand Iason & Anello, P.C.
565 Fifth Avenue
New York, NY 10017
Attorneys for Defendants

RELATOR

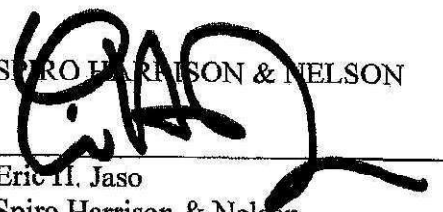
Dated: July 20, 2026

AIDAN FORSYTH


Aidan Forsyth
Relator

Dated: July 20, 2026

SPIRO HARRISON & NELSON

By: 

Eric H. Jaso
Spiro Harrison & Nelson
363 Bloomfield Ave., Suite 2C
Montclair, NJ 07042
ejaso@shnlegal.com
Attorneys for Relator

SO ORDERED:


J. PAUL OETKEN
United States District Judge

So ordered.

The Clerk of Court is directed to
terminate the above-captioned
matter.

7/24/2026

Ex. A

**THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA *ex rel.*
AIDAN FORSYTH,

Plaintiff and Relator,

-against-

HOME HEALTHCARE WORKERS OF AMERICA,
INTERNATIONAL UNION OF JOURNEYMEN &
ALLIED TRADES, SERVICE PROFESSIONALS
UNION LOCAL 726 IUJAT, UNITED SERVICE
WORKERS UNION, IUJAT NATIONAL UNION, and
UNITED WELFARE FUND,

Defendants.

24 Civ. 1337 (JPO)

UNITED STATES OF AMERICA,

Plaintiff-Intervenor,

-against-

HOME HEALTHCARE WORKERS OF AMERICA,
IUJAT, INTERNATIONAL UNION OF
JOURNEYMEN & ALLIED TRADES, SERVICE
PROFESSIONALS UNION LOCAL 726 IUJAT,
UNITED SERVICE WORKERS UNION, IUJAT
NATIONAL UNION, and UNITED WELFARE FUND
- WELFARE DIVISION,

Defendants.

CONSENT JUDGMENT

Upon the consent of Plaintiff the United States of America and Defendants International Union of Journeymen and Allied Trades (“IUJAT”), the United Service Workers Union, IUJAT

National Union (“USWU”), Home Healthcare Workers of America, IUJAT (“HHWA”), Service Professionals Union Local 726 IUJAT (“Local 726”), and United Welfare Fund - Welfare Division (“UWF”) (collectively “Defendants”), it is hereby

ORDERED, ADJUDGED and DECREED that the United States of America is awarded judgment in the amount of \$3,850,000 jointly and severally against Defendants, as well as post-judgment interest at the rate of 12% per annum compounded daily.

Agreed to by:

THE UNITED STATES

Dated: July __, 2026

JAY CLAYTON
United States Attorney for the
Southern District of New York

By: _____
MARK OSMOND
Assistant United States Attorney
86 Chambers Street, Third Floor
New York, New York 10007
Tel.: (212) 637-2713
Attorney for the United States

DEFENDANTS

Dated: July____, 2026

INTERNATIONAL UNION OF
JOURNEYMEN & ALLIED TRADES

UNITED SERVICE WORKERS UNION,
IUJAT NATIONAL UNION

HOME HEALTHCARE
WORKERS OF AMERICA, IUJAT

SERVICE PROFESSIONALS
UNION LOCAL 726 IUJAT

UNITED WELFARE FUND –
WELFARE DIVISION

By: _____
[name]
Authorized Signatory

Dated: July____, 2026

MORVILLO ABRAMOWITZ
GRAND IASON & ANELLO, P.C.

By: _____
Robert J. Anello
Christopher B. Harwood
Morvillo Abramowitz Grand Iason & Anello, P.C.
565 Fifth Avenue
New York, NY 10017
Attorneys for Defendants

SO ORDERED:

HON. J. PAUL OETKEN
UNITED STATES DISTRICT JUDGE

Dated: _____, 2026