

IN THE SUPERIOR COURT OF FULTON COUNTY  
STATE OF GEORGIA

KELLY G. ROSS,

Petitioner,

v.

KRISTIN N. ROSS,

Respondent.

CIVIL ACTION FILE NO. 2023CV389873

**QUALIFIED DOMESTIC RELATIONS ORDER**

IT IS HEREBY DECREED, ORDERED AND ADJUDGED AS FOLLOWS:

1. This Court has jurisdiction over the parties and the subject matter of this Order pursuant to the law of the State of Georgia.
2. It is intended that this Order be a Qualified Domestic Relations Order (hereinafter referred to as a "QDRO") as defined in Section 206(d)(3) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and Section 414(p) of the Internal Revenue Code of 1986, as amended.
3. As used in this Order, the following terms shall apply:
  - (a) Participant shall mean Kristin Ross, whose current address is 3010 Baywood Way, Roswell, Georgia, 30076, and whose date of birth and Social Security Number are being provided in a separate cover letter to the Plan.
  - (b) Alternate Payee shall mean Kelly Ross, whose current address is 225 Chaffin Road, Roswell, Georgia, 30075, and whose date of birth and Social Security Number are being provided in a separate cover letter to the Plan.
  - (c) Plan shall mean Grant Thornton LLP 401(k) Savings Plan (the "Plan"). Any successor plan to the Plan shall be bound by the terms of this Order.
4. This Order relates to marital property rights.
5. The Alternate Payee is the former spouse of the Participant.
6. Valuation Date shall be the date of segregation of the award into the Alternate Payee's account (the "Valuation Date").

7. The Alternate Payee's interest in the Plan shall be \$200,000.00 of the Participant's total vested account balance under the Plan as of the Valuation Date.
8. The Alternate Payee's award will be paid proportionally from all investment options as of the date of account segregation.
9. The Alternate Payee's interest in the Plan shall be payable to the Alternate Payee in a lump sum distribution or as a rollover, or in any other manner permitted by the Plan and formally elected by the Alternate Payee in writing, as soon as administratively feasible following the date that the Order is determined to be a QDRO. Until such time as the Alternate Payee has made an election as to how they will receive their assignment, their assignment shall be segregated from the Participant's assignment and held in a temporary account under the Plan.
10. To the extent allowed by the Plan, all beneficiary designations will be made after qualification of the Order and segregation of a separate account for the Alternate Payee pursuant to the administrative procedures established for the Plan.
11. The Parties shall cause an original court certified or true copy of this Order to be served on the Plan Administrator, forthwith. This Order shall remain in effect until further order of this Court.
12. Nothing contained in this Order shall be construed to require any Plan or Plan Administrator to provide to the Alternate Payee any type or form of benefit or option not otherwise available under the Plan, to provide the Alternate Payee increased benefits not available to the Participant, or to pay any benefits to the Alternate Payee that are required to be paid to another Alternate Payee under another Order which has been determined to be a QDRO before this Order is determined to be a QDRO.
13. Neither Party shall accept any benefits from the Plan which are the property of the other Party. In the event that the Plan Administrator inadvertently pays to the Participant any benefits that are assigned to the Alternate Payee pursuant to the terms of this Order, the Participant shall forthwith return such benefits of the Plan. In the event that the Plan Administrator inadvertently pays to the Alternate Payee any benefits that are not assigned to the Alternate Payee pursuant to the terms of this Order, the Alternate Payee shall forthwith return such benefits to the Plan.
14. For purposes of Sections 402 and 72 of the Internal Revenue Code, any Alternate Payee who is a spouse or former spouse of the Participant will be treated as the distributee of any

distributions or payments made to the Alternate Payee under the terms of this Order, and as such, will be required to pay the appropriate federal and/or state income taxes on such distribution.

15. The death of either party shall in no way affect the benefits assigned by this Order.

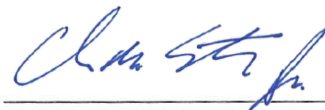
16. The Court shall retain jurisdiction over this matter to amend this Order if necessary to establish and/or maintain its status as a Qualified Domestic Relations Order, and for purposes of enforcement.

SO ORDERED on this 18~~th~~ day of APRIL, 2024.

Order Prepared By:

/s

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Judge CHARLES M. EATON, JR.  
Superior Court of Fulton County

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