

CHRISTOPHER Y. MEEK, )  
Individually and On Behalf of All Others )  
Similarly Situated, )  
 )  
Plaintiff, )

Case No. 19-00472-CV-W-BP

KANSAS CITY LIFE INSURANCE  
COMPANY,  
  
Defendant.

On September 23, 2023, the Court entered judgment in favor of a class of plaintiffs (the “Class”) in the amount of \$908,075.00, with post-judgment interest to accrue at the rate of 5.23%. (Doc. 353.) The judgment was affirmed on appeal in January 2025. (Doc. 382; Doc. 383.) Now pending is Plaintiff’s Motion for an Order (1) establishing a Qualified Settlement Fund (“QSF”) pursuant to Internal Revenue Code § 468B and Treasury Regulations § 1.468B-1 *et seq.*, (2) appointing Analytics Consulting, LLC (“Analytics Consulting”) as the QSF’s administrator, and (3) approving the proposed allocation plan. The Motion, (Doc. 387), is **GRANTED** in its entirety.

**First**, 26 C.F.R. § 1.468B-1(c) permits a court to order establishment of a QSF when the funds are used to satisfy a claim for breach of contract and the funds will be segregated from other assets of the transferor (here, Defendant). The Class prevailed on breach of contract claims. Moreover, the QSF will be an account, the assets of which will be (1) segregated from the general assets of Defendant Kansas City Life Insurance Company and (2) held in the QSF as the sole property of the QSF. Until funds are distributed from the QSF, Class Members shall not possess

any rights to demand or receive any portion of the funds held in the QSF and shall not possess any right to mortgage, pledge, or encumber the same in any manner.

The QSF shall be subject to the continuing jurisdiction of the Court. To facilitate any necessary tax reporting, and upon request by the Administrator, Kansas City Life Insurance Company shall promptly provide the social security numbers of Class Members as needed. Class Counsel will not be privy to any transfer of social security numbers. To the extent possible, this Order shall be construed to prevent Class Members from being in constructive receipt, as determined under federal income tax principles, of any amounts held by the QSF.

***Second***, the Court appoints Analytics Consulting to be the QSF's Administrator, and no bond will be required. The Court previously appointed Analytics Consulting as the administrator of the class notice program. In addition to being familiar with this case and experienced in the application of complex claim calculations, tax withholding and reporting, Analytics Consulting is experienced in serving as a court-appointed qualified settlement fund administrator.

***Third***, the Court approves the proposed plan of allocation because it is fair, reasonable and adequate. The common fund (including any post-judgment interest award) shall be distributed to the Class in proportion to the Class Members' calculated damages under Count 1 less the damages calculated for the mortality improvement portion for Count 3 as shown in Plaintiffs' Trial Exhibit 154, which reflects the damages suffered by the class for the period from June 2014 through February 2021 (as calculated by Plaintiffs' actuarial expert, Scott Witt). More specifically, each Class Member's percentage of the recovery will be determined by (1) dividing their Count 1 damages less Count 3 damages for their policy or policies by (2) the total classwide damages for Count 1 less Count 3 damages. This percentage will then be applied to the net fund (after all deductions for items like attorneys' fees, non-taxable expenses, and service award) to determine the amount to be distributed to each Class Member.

After the funds are distributed, any funds remaining in the QSF due to Class Members not cashing their checks prior to their expiration may be delivered to the unclaimed property division of the state in which each such Class Member was last known to reside (less the reasonable cost to the Administrator to distribute those funds to the unclaimed property divisions). Upon final distribution of all funds received into the QSF and allocated to Class Members, the Administrator shall take appropriate steps to wind down the QSF and thereafter be discharged from any further responsibility with respect to the QSF. The Administrator may, but shall not be obligated to, seek a final order of discharge from this Court. The cost to establish and administer the QSF, including the distribution of the judgment, will be paid by and from the common fund.

**IT IS SO ORDERED.**

DATE: April 16, 2025

/s/ Beth Phillips  
BETH PHILLIPS, CHIEF JUDGE  
UNITED STATES DISTRICT COURT