

EXHIBIT B

Compliance Report
to the Trustees,
Plumbers' Benefit Funds, Local 130, U.A.

Erickson Mechanical
April 1, 2004 – July 31, 2008
File #P130-0907-1902



Certified Public Accountants

Bannockburn Office Court
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Bannockburn, IL 60015-1265
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December 8, 2008

Trustees, Plumbers' Fringe Benefit Funds,
Local 130, U.A.
c/o Kevin C. Sherlock, Field Representative
1340 W. Washington Blvd., 3rd Floor
Chicago, IL 60607

Re: Erickson Mechanical
File #P130-0907-1902

Gentlemen:

In accordance with your instructions, we have analyzed the records that were presented for our inspection by the referenced employer in order to determine compliance with the reporting requirements for monthly contributions to the Chicago Journeymen Plumbers Local 130, U.A., and related Fringe Benefit Funds for the period April 1, 2004 through July 31, 2008.

Erickson Mechanical is an S corporation owned 100% by Mary Lou Erickson, whose spouse, Roy Erickson, is a Local 93 journeyman. The contractor performs new construction work, mainly in the north and northwestern suburbs.

Attached hereto are schedules showing the detail of the under-reported hours and computation of amounts due to the Funds.

The findings include 2656 unreported hours for the period January 2005 through June 2006 for M-0 metal trades journeyman Erik Thomas, employed during this time without benefits, and who was initiated as an apprentice in July 2006. Timecards were relied upon to confirm that he did not perform jurisdictional work while employed as an M-0. Although the contractor does not incur any financial liability to Local 130 nor to the Funds for such work, the contractor is responsible for reporting the hours worked as an M-0 by Mr. Thomas on the employer's monthly reports. Therefore, we have included these unreported hours in a special addendum at the back of this report.

The findings also include 297 unreported hours for the months of July and August 2007, after Erik Thomas became an apprentice. During Mr. Thomas' last few months of employment, the contractor's records were in extreme disarray, so reporting of these hours was apparently overlooked.

(continued)

field: 08/26/08



The CPA. Never Underestimate The Value.SM

The findings also include 7 unreported hours of covered work, as determined by Funds Representative Kevin Sherlock, for unaffiliated subcontractor Stampede Concrete Cutting, Inc.

The contractor's records were well organized until several months prior to the company ceasing operations in July 2008. Purportedly, the contractor completed and filed the self-prepared 2007 corporate income tax return as a final return. While we recently attempted to contact the contractor by both telephone and mail, for some further clarification and to discuss preliminary findings, we received no response. Therefore, the audit has herein been completed with the records available.

Our conclusion therefore indicates that the employer owes the following amounts for the report period:

	2004	2005	2006	2007	2008	TOTAL
Pension Fund		\$17.70	\$9.12	\$1,651.32		\$ 1,678.14
Welfare Fund				1,140.48		1,140.48
Education Fund		3.40	1.98	305.91		311.29
Group Legal Svcs		2.48	1.10	172.26		175.84
Plumbing Council		2.27	1.06			3.33
Working Dues				68.31		68.31
Sub-total		\$25.85	\$13.26	\$3,338.28		3,377.39
Add 8% Liquidated Damages						270.19
Add Interest @ 1½% per month through 01/15/09						848.71
TOTAL					* \$	4,496.29

* After 01/15/09 add interest per month of \$50.66

This report was prepared for the purpose of determining jurisdictional hours worked and verifying that those hours were reported to the Funds. Since we did not apply all of the generally accepted auditing procedures which might be considered necessary in the circumstances, we are unable to express an opinion that the accompanying schedules (if applicable) represent all additional reportable hours.

(continued)

Trustees, Plumbers' Fringe Benefit Funds,
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December 8, 2008
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We shall be pleased to furnish any additional information desired.

Very truly yours,



Dennis M. Siegel, CPA
D M SIEGEL, LTD

DMS:icq
Attachments

cc: Erickson Mechanical

Douglas A. Lindsay Lit-4741
Lewis, Overbeck & Furman, LLP

UNREPORTED HOURS OF COVERED (OR UNDOCUMENTED) WORK

Erickson Mechanical
P130-0907-1902

2005

NON-MEMBERS:

(*)		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL UNREPORTED HOURS
Stampede Concrete Cutting, Inc. TIN n/a	wrkd:			4.00						1.00				
	rprrd:													
	UNREPORTED:			4.00						1.00				5.00
TOTAL UNREPORTED HOURS				4.00						1.00				5.00

(*) Hours "worked" and "reported" are displayed only for those months in which unreported hours are shown.

UNREPORTED HOURS OF COVERED (OR UNDOCUMENTED) WORK

Erickson Mechanical
P130-0907-1902

2006

NON-MEMBERS:

(*)		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL UNREPORTED HOURS
Stampede Concrete Cutting, Inc. TIN n/a	wrkd:											2.00		
	rptd:													
UNREPORTED:												2.00		2.00
TOTAL UNREPORTED HOURS												2.00		2.00

(*) Hours "worked" and "reported" are displayed only for those months in which unreported hours are shown.

UNREPORTED HOURS OF COVERED (OR UNDOCUMENTED) WORK

Erickson Mechanical
P130-0907-1902

2007

MEMBERS:

Thomas, Erik xxx-xx-8097	(*) wrkd: rprtd:	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL UNREPORTED HOURS
								152.00	145.00					
	UNREPORTED:							152.00	145.00					297.00
	TOTAL UNREPORTED HOURS:							152.00	145.00					297.00

(*) Hours "worked" and "reported" are displayed only for those months in which unreported hours are shown.

Summary of Unreported Hours

2004	2005	2006	2007	Total
	5.00	2.00	297.00	304.00

CONTRIBUTIONS AND DEDUCTIONS DUE

Erickson Mechanical
P130-0907-1902

2005

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DUE
PENSION FUND	hours: rate:			4.00 3.44						1.00 3.94				
	AMOUNT DUE:			13.76						3.94				\$ 17.70
WELFARE FUND (1)	hours: rate:													
	AMOUNT DUE:													
WELFARE FUND (2)	hours: rate:													
	AMOUNT DUE:													
EDUCATION FUND	hours: rate:			4.00 0.64						1.00 0.84				
	AMOUNT DUE:			2.56						0.84				\$ 3.40
GROUP LEGAL SVCS	hours: rate:			4.00 0.49						1.00 0.52				
	AMOUNT DUE:			1.96						0.52				\$ 2.48
PLUMBING COUNCIL (3)	hours: rate:			4.00 0.44						1.00 0.51				
	AMOUNT DUE:			1.76						0.51				\$ 2.27
WORKING DUES (4)	hours: rate:													
	AMOUNT DUE:													
WORKING DUES (5)	hours: rate:													
	AMOUNT DUE:													
SAVINGS PLAN	hours: rate:													
	AMOUNT DUE:													
TOTAL DUE				\$ 20.04						\$ 5.81				\$ 25.85

- (1) All journeymen & apprentices beginning 4th year
- (2) Apprentices until 4th year
- (3) N/A after June 1, 2007 for apprentices until 4th year
- (4) Non-apprentices
- (5) Apprentices (after 1st six months)

Total Working Dues (see above) 0.00

CONTRIBUTIONS AND DEDUCTIONS DUE

2006

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DUE
PENSION FUND	hours: rate:											2.00 4.56		
AMOUNT DUE:												9.12		\$ 9.12
WELFARE FUND (1)	hours: rate:													
AMOUNT DUE:														
WELFARE FUND (2)	hours: rate:													
AMOUNT DUE:														
EDUCATION FUND	hours: rate:											2.00 0.99		
AMOUNT DUE:												1.98		\$ 1.98
GROUP LEGAL SVCS	hours: rate:											2.00 0.55		
AMOUNT DUE:												1.10		\$ 1.10
PLUMBING COUNCIL (3)	hours: rate:											2.00 0.53		
AMOUNT DUE:												1.06		\$ 1.06
WORKING DUES (4)	hours: rate:													
AMOUNT DUE:														
WORKING DUES (5)	hours: rate:													
AMOUNT DUE:														
SAVINGS PLAN	hours: rate:													
AMOUNT DUE:														
TOTAL DUE												\$ 13.26		\$ 13.26

- (1) All journeymen & apprentices beginning 4th year
- (2) Apprentices until 4th year
- (3) N/A after June 1, 2007 for apprentices until 4th year
- (4) Non-apprentices
- (5) Apprentices (after 1st six months)

Total Working Dues (see above) 0.00

CONTRIBUTIONS AND DEDUCTIONS DUE

Erickson Mechanical
P130-0907-1902

2007

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DUE
PENSION FUND	hours: rate:							152.00 5.56	145.00 5.56					
	AMOUNT DUE:							845.12	806.20					\$ 1,651.32
WELFARE FUND (1)	hours: rate:													
	AMOUNT DUE:													
WELFARE FUND (2)	hours: rate:							152.00 3.84	145.00 3.84					
	AMOUNT DUE:							583.68	556.80					\$ 1,140.48
EDUCATION FUND	hours: rate:							152.00 1.03	145.00 1.03					
	AMOUNT DUE:							156.56	149.35					\$ 305.91
GROUP LEGAL SVCS	hours: rate:							152.00 0.58	145.00 0.58					
	AMOUNT DUE:							88.16	84.10					\$ 172.26
PLUMBING COUNCIL (3)	hours: rate:													
	AMOUNT DUE:													
WORKING DUES (4)	hours: rate:													
	AMOUNT DUE:													
WORKING DUES (5)	hours: rate:							152.00 0.23	145.00 0.23					
	AMOUNT DUE:							34.96	33.35					\$ 68.31
SAVINGS PLAN	hours: rate:													
	AMOUNT DUE:													
	TOTAL DUE							\$ 1,708.48	\$ 1,629.80					\$ 3,338.28

- (1) All journeymen & apprentices beginning 4th year
- (2) Apprentices until 4th year
- (3) N/A after June 1, 2007 for apprentices until 4th year
- (4) Non-apprentices
- (5) Apprentices (after 1st six months)

Total Working Dues (see above) 68.31

M-0 METAL TRADES ADDENDUM

Erickson Mechanical
P130-0907-1902

UNREPORTED HOURS OF COVERED (OR UNDOCUMENTED) WORK

2005

MEMBERS:

MEMBERS:														TOTAL UNREPORTED HOURS
Thomas, Erik xxx-xx-8097	(*)	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
	wrkd:	142.00	142.00	140.00	200.00	96.00	168.00	152.00	112.00	152.00	152.00	152.00	152.00	
	rprtd:													
UNREPORTED:		142.00	142.00	140.00	200.00	96.00	168.00	152.00	112.00	152.00	152.00	152.00	152.00	1760.00
TOTAL UNREPORTED HOURS		142.00	142.00	140.00	200.00	96.00	168.00	152.00	112.00	152.00	152.00	152.00	152.00	1760.00

(*) Hours "worked" and "reported" are displayed only for those months in which unreported hours are shown.

UNREPORTED HOURS OF COVERED (OR UNDOCUMENTED) WORK

2006

MEMBERS:

	(*)	wrkd: rptd:	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL UNREPORTED HOURS
			136.00	136.00	152.00	200.00	144.00	128.00							
Thomas, Erik xxx-xx-8097															
		UNREPORTED:	136.00	136.00	152.00	200.00	144.00	128.00							896.00
		TOTAL UNREPORTED HOURS	136.00	136.00	152.00	200.00	144.00	128.00							896.00

(*) Hours "worked" and "reported" are displayed only for those months in which unreported hours are shown.

Summary of Unreported Hours

2004	2005	2006	2007	Total
	1760.00	896.00		2656.00