Will County Recycling
Case # CHLAB-0908-1921
Acct # 34604
NOVEMBER 1, 2007 THROUGH AUGUST 31, 2008

Exhibit B

Certified Public Accountants

October 23, 2008

566 W. Lake St. Suite 3 West Chicago, IL 60661-1414 (312) 655-0037 Fax (312) 655-9145

Trustees Laborers' Pension Fund and Health and Welfare Department of the Construction and General Laborers' District Council of Chicago and Vicinity Jean Mashos, Director 11465 Cermak Road Westchester, Illinois 60154

Re:

Will County Recycling Case # CHLAB-0908-1921 Acct # 34604

Gentlemen:

In accordance with your instructions we have performed certain agreed upon procedures to the payroll records presented for our inspection by the above mentioned employer. The purpose of the inspection was to determine the accuracy of the employer's monthly contributions to the Laborers' Pension Fund and Health and Welfare Department of the Construction and General Laborers' District Council of Chicago and Vicinity for the period November 1, 2007 through August 31, 2008. This agreed upon procedure engagement was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Laborers' Pension Fund and Health and Welfare Department of the Construction and General Laborers' District Council of Chicago and Vicinity. The accuracy of the payroll records and reporting to the Funds is the responsibility of the management of Will County Recycling. We have applied the prescribed procedures to those records and reports.

Attached hereto are yearly schedules showing the detail of the under-reported hours and computation of the amounts due to the Funds. The findings consist of under-reported wages and hours of an individual on payroll doing covered work that have been previously reported to the Funds.

Our examinations indicated that the employer owes the following amounts for the period audited, exclusive of interest.

	Amount Due
Welfare	\$ 1,394.75
Pension	994.00
Training	38.50
LDCLMCC	21.00
LECET	8.75
Dues	159.99
Total	\$ <u>2,616.99</u>

Trustees Laborers' Pension Fund and Health and Welfare Department of the Construction and General Laborers' District Council of Chicago and Vicinity October 23, 2008 Page Two Case # CHLAB-0908-1921

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We shall be pleased to furnish any additional information desired and have attached our bill for services.

* Spring P.C.

Very truly yours,

LEVINSON SIMON & SPRUNG P.C. Howard B. Levinson, CPA, MBA

HBL/grr

Enclosures

cc:

Denise Ayala

Reconciliation of Differences Per Year

PENSION AND WELFARE FUNDS OF CHICAGO LABORERS WILL COUNTY RECYCLING
Case #: ChLab-0908-1921
Audit Period: 11/1/2007 thru 8/31/2008
Fiscal Year End: May

CDCA

	Fiscal Year Endin	D	MAY 2009	MAY 2008	MAY 2007	- F
	Dollars Not Reported	and the same of th	000	5.817.83	200	- Otal
	Hours Not Reported			0.11010	0.00	5,017.05
:	tionis troct reported	-	0.00	175.00	0.00	175 00
Dollar/	Dollar Amount Due					
	Welfare Fund		000	1 394 75	000	7 00 7
	Pension Fund		000	004.00	0.00	1,584.75
	Training Bund		0.00	994.00	0.00	994.00
-	ranimig rund		0.00	38.50	00.00	38.50
	LDCLMCC	-	0.00	21 00	00 0	24.00
	FCET			2	0.00	71.00
			0.00	8.75	0.00	8.75
	Dues	77	00.0	159.99	0.00	159.99
4	Total		0.00	2,616.99	0.00	2,616.99
					Audit Fee	1,067.97

3,684.96

Total Amount Due

Manager: Reaney, Gianna Auditor: Farmer, Jeremy

Detail Report

Year Ended: May, 2008

Case #: ChLab-0908-1921 Contract: CDCA & *CDCA

WILL COUNTY RECYCLING

PENSION AND WELFARE FUNDS OF CHICAGO LABORERS

Report Date: 10/23/2008

Employees

Contributions computed by Amount per Hour

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Detail Report

Report Date: 10/23/2008

Year Ended: May, 2008

Case #: ChLab-0908-1921 Contract: CDCA & "CDCA

WILL COUNTY RECYCLING

PENSION AND WELFARE FUNDS OF CHICAGO LABORERS

Employees

Contributions computed as Percentage of Dollars Paid

FEB 2008 | MAR 2008 | APR 2008 | MAY 2008
 JUN 2007
 JUL 2007
 AUG 2007
 SEP 2007
 OCT 2007
 NOV 2007
 DEC 2007
 JAN 2008

 1,955.85
 2,370.23
 1,491.75
 Name FREDERICK, RICK

5,817.83	159.99
1,955.85 2,370.23 1,491.75	53.79 65.18 41.02
Total Dollars Paid	2.7500%
	Dues

		450.00	20.00	159.99
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