

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

Exhibit B

Levinson Simon & Sprung, P.C.
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.

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

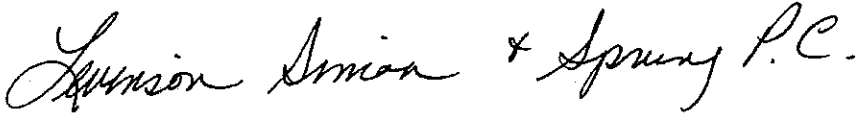


Trustees Laborers' Pension Fund and
Health and Welfare Department of the
Construction and General Laborers'
District Council of Chicago and Vicinity
October 23, 2008
Page Two
Case # CHLAB-0908-1921

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.

Very truly yours,

A handwritten signature in cursive script that reads "Levinson Simon & Sprung P.C.".

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

HBL/grr

Enclosures

cc: Denise Ayala

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 Ending	MAY 2009	MAY 2008	MAY 2007	Total
Dollars Not Reported	0.00	5,817.83	0.00	5,817.83
Hours Not Reported	0.00	175.00	0.00	175.00
Dollar Amount Due				
Welfare Fund	0.00	1,394.75	0.00	1,394.75
Pension Fund	0.00	994.00	0.00	994.00
Training Fund	0.00	38.50	0.00	38.50
LDCLMCC	0.00	21.00	0.00	21.00
LECET	0.00	8.75	0.00	8.75
Dues	0.00	159.99	0.00	159.99
Total	0.00	2,616.99	0.00	2,616.99
			Audit Fee	1,067.97
			Total Amount Due	3,684.96

Manager: Reaney, Gianna
 Auditor: Farmer, Jeremy

PENSION AND WELFARE FUNDS OF CHICAGO LABORERS
WILL COUNTY RECYCLING

Detail Report
Report Date: 10/23/2008

Case #: ChLab-0908-1921 Year Ended: May, 2008
Contract: CDCA & *CDCA

Contributions computed as Percentage of Dollars Paid

SSN	Name	JUN 2007	JUL 2007	AUG 2007	SEP 2007	OCT 2007	NOV 2007	DEC 2007	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	Total
	FREDERICK, RICK						1,955.85	2,370.23	1,491.75					5,817.83
	Total Dollars Paid						1,955.85	2,370.23	1,491.75					5,817.83
Dues	2.7500%						53.79	65.18	41.02					159.99
Total							53.79	65.18	41.02					159.99