

EXHIBIT C

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

CHICAGO REGIONAL COUNCIL OF
CARPENTERS PENSION FUND, et al.,

Plaintiffs,

vs.

PHD CORP. and PH DRYWALL, INC.

Defendants.

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CASE NO. 08CV6639

JUDGE LINDBERG

SWORN DECLARATION PURSUANT TO 28 U.S.C.A. § 1746

Amy Elizabeth Paluch Epton, declares as follows:

1. I am an associate of the law firm of Whitfield, McGann & Ketterman and am licensed to practice law in the State of Illinois and in the U.S. Dist. Court for Northern District of Illinois, Eastern Division.

2. I have personal knowledge of the facts stated herein and if called to testify in this matter, I can competently testify to such facts from my own such knowledge.

3. I have been a licensed attorney for 6 years and have over 5 years of experience representing trustees of employee benefit plans, including the prosecution of Federal Court litigation to collect delinquent employer contributions.

4. The Collective Bargaining Agreement and the Trust Agreements under which this action is based provide for the payment of attorneys' fees and costs incurred if the Trust Funds utilize legal counsel to collect unpaid ERISA contributions.

5. My firm has over 30.20 hours in connection with this case at the rate of \$175.00 per hour, which changed to \$185.00 per hour on November 1, 2008. The total attorney fees billings is \$9,631.00.

6. In addition, the filing fee was \$350.00 and the fees for service of process were an additional \$80.00. The audit fees total \$7,524.10. These costs total \$7,954.10.

7. I certify that the attached detailed attorney fees and costs totaling \$17,585.10 were necessary and reasonable.

I declare under penalty of perjury under the laws of the United States of America that

the foregoing information contained in this Declaration is true and correct.

Date: November 13, 2009



AMY ELIZABETH PALUCH EPTON
Attorney for Plaintiffs

Selection Criteria

Activity (hand select) Include: Billable
Case (hand select) Include: CTF-A./N7803/24030
Slip Classification Open
Case (hand select) Include: CTF-A./N7803/24030

Rate Info - identifies rate source and level

Slip ID	Dates and Time	Posting Status	Description	ATTORNEY Activity Case Reference	Units DNB Time Est. Time Variance	Rate Rate Info Bill Status	Slip Value
365134	TIME			AEPE	1.00	175.00	175.00
	9/26/2008			Billable	0.00	T@7	
	Billed	G:74355	10/1/2008	CTF-A./N7803/24030	0.00		
			Initial file review.		0.00		
365253	TIME			AEPE	2.00	175.00	350.00
	9/29/2008			Billable	0.00	T@7	
	Billed	G:74355	10/1/2008	CTF-A./N7803/24030	0.00		
			Lexis research on the possible alter ego, associated officers, addresses, and links.		0.00		
366546	TIME			AEPE	1.00	175.00	175.00
	10/23/2008			Billable	0.00	T@7	
	Billed	G:74584	11/3/2008	CTF-A./N7803/24030	0.00		
			Began review and sorting of the two signatories and possible alter ego documents.		0.00		
367056	TIME			AEPE	2.00	175.00	350.00
	10/31/2008			Billable	0.00	T@7	
	Billed	G:74584	11/3/2008	CTF-A./N7803/24030	0.00		
			Prepared Federal Civil suit for Audit Delinquencies and Alter Ego; Prepared Federal Summons; Prepared civil cover sheet and appearance.		0.00		
368033	TIME			AEPE	1.00	185.00	185.00
	11/18/2008			Billable	0.00	T@7	
	Billed	G:74834	12/1/2008	CTF-A./N7803/24030	0.00		
			Reviewed the file and the draft complaint, to ensure there are no inaccuracies. Discovered that the first count should actually be a preliminary audit claim. Made revisions to the Complaint on this basis, arranged for filing.		0.00		
368134	TIME			AEPE	0.50	185.00	92.50
	11/19/2008			Billable	0.00	T@7	
	Billed	G:74834	12/1/2008	CTF-A./N7803/24030	0.00		
			Made additional corrections to the Complaint.		0.00		

Slip ID	ATTORNEY	Units	Rate	Slip Value
Dates and Time	Activity	DNB Time	Rate Info	
Posting Status	Case	Est. Time	Bill Status	
Description	Reference	Variance		
368894	TIME	AEPE	185.00	185.00
12/2/2008		Billable	T@7	
Billed	G:75059 1/5/2009	CTF-A./N7803/24030		
Review Scott Forrest Stern & Assoc., Inc.'s report on service of the summons and complaint; review process server remarks regarding details of service; review affidavit of service for legality; electronically file the proof of service with the clerk of the U.S. Dist. Court for the Northern Dist. of Illinois; docket follow-up dates for Answer due date; correspondence to the fund office regarding service and Answer due dates.				
369050	TIME	AEPE	185.00	277.50
12/4/2008		Billable	T@7	
Billed	G:75059 1/5/2009	CTF-A./N7803/24030		
Sent a letter to Audit Coordinator Nathaniel Legao, requesting the updated calculations. Began drafting the Motion for Default.				
369098	TIME	AEPE	185.00	37.00
12/5/2008		Billable	T@7	
Billed	G:75059 1/5/2009	CTF-A./N7803/24030		
Reviewed docket entry: Status hearing set for 12/18/2008 at 10:30a.m. Diaried for appearance.				
369099	TIME	AEPE	185.00	555.00
12/5/2008		Billable	T@7	
Billed	G:75059 1/5/2009	CTF-A./N7803/24030		
Reviewed the calculations sent by Audit Coordinator Nathaniel Lagalo. Replied to his email. Finished the first draft of the Motion for Default. Drafted a Declaration for James Rosemeyer. Drafted an attorney fee affidavit.				
369217	TIME	AEPE	185.00	185.00
12/9/2008		Billable	T@7	
Billed	G:75059 1/5/2009	CTF-A./N7803/24030		
Review Scott Forrest Stern & Assoc., Inc.'s report on service of the summons and complaint; review process server remarks regarding details of service; review affidavit of service for legality; electronically file the proof of service with the clerk of the U.S. Dist. Court for the Northern Dist. of Illinois; docket follow-up dates for Answer due date; correspondence to the fund office regarding service and Answer due dates.				

Slip ID	ATTORNEY	Units	Rate	Slip Value
Dates and Time	Activity	DNB Time	Rate Info	
Posting Status	Case	Est. Time	Bill Status	
Description	Reference	Variance		
369296	AEPE	1.00	185.00	185.00
12/10/2008	Billable	0.00	T@7	
Billed	G:75059 1/5/2009	0.00		
Made revisions to the Motion for Default.	CTF-A./N7803/24030	0.00		
369393	AEPE	3.00	185.00	555.00
12/12/2008	Billable	0.00	T@7	
Billed	G:75059 1/5/2009	0.00		
Review of Judge Lindberg's initial status hearing procedures, in preparation for the December 18 initial status hearing. Review of Judge Lindberg's "face-to-face" settlement conference requirement. Review of the docket to see if an appearance has been filed. Made revisions to the Motion for Default.	CTF-A./N7803/24030	0.00		
369474	AEPE	2.50	185.00	462.50
12/15/2008	Billable	0.00	T@7	
Billed	G:75059 1/5/2009	0.00		
Reviewed the docket to ensure no appearance was filed. Reviewed the file to see who should be contacted relating to the upcoming status hearing. Drafted three letters - one to each of the two corporations, and one to a lawyer representing one of the corporations (which was not sent), informing them of the upcoming status hearing. Made revisions to the John Libby affidavit.	CTF-A./N7803/24030	0.00		
369693	AEPE	1.50	185.00	277.50
12/18/2008	Billable	0.00	T@7	
Billed	G:75059 1/5/2009	0.00		
Court appearance for status. Diaried next court hearing.	CTF-A./N7803/24030	0.00		
369738	AEPE	0.25	185.00	46.25
12/22/2008	Billable	0.00	T@7	
Billed	G:75059 1/5/2009	0.00		
Emailed the proposed Order to Judge Lindberg.	CTF-A./N7803/24030	0.00		
369815	AEPE	0.25	185.00	46.25
12/23/2008	Billable	0.00	T@7	
Billed	G:75059 1/5/2009	0.00		
Reviewed the returned notices of status and the addresses of the defendants, to ensure that one set of the notices reached them.	CTF-A./N7803/24030	0.00		
370124	AEPE	1.50	185.00	277.50
1/5/2009	Billable	0.00	T@7	
Billed	G:75274 2/2/2009	0.00		
	CTF-A./N7803/24030	0.00		

Slip ID	ATTORNEY	Units	Rate	Slip Value
Dates and Time	Activity	DNB Time	Rate Info	
Posting Status	Case	Est. Time	Bill Status	
Description	Reference	Variance		
		0.00		
Reviewed docket to ensure no attorney appearance, and to review Judge's Order. Drafted a letter to both companies, informing them of the amounts owed and the documents required under the default, and of the coming prove-up hearing date.				
370276	TIME	AEPE		
1/7/2009		Billable	185.00	46.25
Billed	G:75274 2/2/2009	CTF-A./N7803/24030	T@7	
		0.00		
		0.00		
Reviewed docket entry: Status hearing held. Plaintiffs' request for the Court to find defendants in default is granted. Prove-up hearing set for 1/28/2009 at 10:00a.m. Downloaded documents for file.				
<u>one</u>				
370326	TIME	AEPE		
1/8/2009		Billable	185.00	185.00
Billed	G:75274 2/2/2009	CTF-A./N7803/24030	T@7	
		0.00		
		0.00		
Discussion of legal strategy with Attorney Daniel P. McAnally. Review of the file. Telephone call to Audit Coordinator Nathaniel Lagalo, left a detailed message to call back relating to the current status of the company, as this will affect the strategy.				
371007	TIME	AEPE		
1/23/2009		Billable	185.00	370.00
Billed	G:75274 2/2/2009	CTF-A./N7803/24030	T@7	
		0.00		
		0.00		
Discussion of legal strategy with Attorney Daniel P. McAnally and Attorney Travis J. Ketterman, as to the best way to draft the final judgment. Drafted the prove up notice, revised the previous order and the attorney affidavit. Telephone call to John Libby, to discuss signature of his affidavit. Emailed it to him, arranged for filing of all.				
371161	TIME	AEPE		
1/27/2009		Billable	185.00	46.25
Billed	G:75274 2/2/2009	CTF-A./N7803/24030	T@7	
		0.00		
		0.00		
Reviewed an order issued by the Court, directing us to file a motion for default and for prove-up. Diaried for compliance.				
371725	TIME	AEPE		
2/4/2009		Billable	185.00	92.50
Billed	G:75515 3/2/2009	CTF-A./N7803/24030	T@7	
		0.00		
		0.00		
Reviewed the Motion for Default Judgment, updated the attorneys' fees and total owed, pursuant to the Judge's recent Order to file				

Slip ID	Dates and Time	Posting Status	Description	ATTORNEY Activity Case Reference	Units DNB Time Est. Time Variance	Rate Rate Info Bill Status	Slip Value
			the motion.				
371792	TIME			AEPE	1.00	185.00	185.00
	2/5/2009			Billable	0.00	T@7	
	Billed	G:75515	3/2/2009	CTF-A./N7803/24030	0.00		
			Made final revisions to the Motion and affidavits, and drafted a proposed order. Drafted an email to John Libby, explaining the Judge's several decisions as to how to handle the default. Telephone call to Audit Coordinator Nathaniel Lagalo, to review the amount of the auditor's fee. Telephone call from John Libby, Audit & Collection Supervisor, to discuss status. Made changes in the motion to reflect the correct audit fees.		0.00		
372023	TIME			AEPE	0.25	185.00	46.25
	2/10/2009			Billable	0.00	T@7	
	Billed	G:75515	3/2/2009	CTF-A./N7803/24030	0.00		
			Reviewed docket: Plaintiffs' motion for entry of order of judgment is denied, without prejudice. However, the Court orders defendants to produce records for defendant PH Drywall, Inc., for the period June 2005 through December 2006, that are relevant to plaintiffs' claims. These records shall be produced to plaintiffs by 3/4/09. No court appearance is required on 2/11/09. Downloaded documents for file.		0.00		
372246	TIME			AEPE	0.75	185.00	138.75
	2/13/2009			Billable	0.00	T@7	
	Billed	G:75515	3/2/2009	CTF-A./N7803/24030	0.00		
			Drafted a letter to the defendant, informing it of the Judge's order for an audit. Reviewed the file to see where proper service should be sent.		0.00		
372639	TIME			AEPE	1.00	185.00	185.00
	2/23/2009			Billable	0.00	T@7	
	Billed	G:75515	3/2/2009	CTF-A./N7803/24030	0.00		
			Reviewed a letter from the company, saying they had already produced their records. Telephone call to the company representative, explaining that the court has ordered production of the alter ego records. Drafted a letter to the company, explaining this in more detail, and highlighting the records to be produced.		0.00		

Slip ID	Dates and Time	Posting Status	Description	ATTORNEY Activity Case Reference	Units DNB Time Est. Time Variance	Rate Rate Info Bill Status	Slip Value
373268	TIME			AEPE	0.35	185.00	64.75
	3/3/2009			Billable	0.00	T@7	
	Billed	G:75762	4/1/2009	CTF-A./N7803/24030	0.00		
			Telephone call from the company owner, discussing production of the ordered records.		0.00		
373604	TIME			TJK	0.10	225.00	22.50
	3/10/2009			Billable	0.00	T@7	
	Billed	G:75762	4/1/2009	CTF-A./N7803/24030	0.00		
			Prepare monthly status and attorney fee report for Audit and Collections Supervisor John Libby.		0.00		
376096	TIME			TJK	0.10	225.00	22.50
	4/20/2009			Billable	0.00	T@7	
	Billed	G:76033	5/1/2009	CTF-A./N7803/24030	0.00		
			Prepare monthly status and attorney fee report for Audit and Collections Supervisor John Libby.		0.00		
376924	TIME			AEPE	1.00	185.00	185.00
	5/1/2009			Billable	0.00	T@7	
	Billed	G:76314	6/1/2009	CTF-A./N7803/24030	0.00		
			Review of file. Drafted a letter demanding production of the records. Diaried for receipt.		0.00		
377076	TIME			AEPE	1.00	185.00	185.00
	5/4/2009			Billable	0.00	T@7	
	Billed	G:76314	6/1/2009	CTF-A./N7803/24030	0.00		
			Began drafting a Rule to Show Cause.		0.00		
377461	TIME			AEPE	1.50	185.00	277.50
	5/11/2009			Billable	0.00	T@7	
	Billed	G:76314	6/1/2009	CTF-A./N7803/24030	0.00		
			Finished the first draft of the Rule to Show Cause. Began drafting the Attorney Declaration.		0.00		
377597	TIME			AEPE	0.50	185.00	92.50
	5/13/2009			Billable	0.00	T@7	
	Billed	G:76314	6/1/2009	CTF-A./N7803/24030	0.00		
			Made revisions to the Rule to Show Cause motion.		0.00		
377778	TIME			DPM	0.20	195.00	39.00
	5/13/2009			Billable	0.00	T@7	
	Billed	G:76314	6/1/2009	CTF-A./N7803/24030	0.00		
			Review the prior attorney fees and status of the last quarterly litigation status report; review attorney fees through 04/30/09 review case for current status; calculate amounts collected, total and since the last quarter;		0.00		

11/13/2009
11:26 AM

WHITFIELD, McGANN & KETTERMAN
Slip Listing

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Slip ID	ATTORNEY	Units	Rate	Slip Value	
Dates and Time	Activity	DNB Time	Rate Info		
Posting Status	Case	Est. Time	Bill Status		
Description	Reference	Variance			
update the report for the May 2009 quarterly trustees' meeting: P.H.D. Corporation - 24030 / 50853.					
378055	TIME	AEPE	1.50	185.00	277.50
5/20/2009		Billable	0.00	T@7	
Billed	G:76314 6/1/2009	CTF-A./N7803/24030	0.00		
Reviewed file for presentation of the Motion for Rule to show cause. Appearance in court to present.					
379562	TIME	AEPE	0.50	185.00	92.50
6/9/2009		Billable	0.00	T@7	
Billed	G:76630 7/1/2009	CTF-A./N7803/24030	0.00		
Review docket and file in preparation for the Rule to Show Cause Hearing on June 10, 2009.					
379626	TIME	AEPE	0.50	185.00	92.50
6/11/2009		Billable	0.00	T@7	
Billed	G:76630 7/1/2009	CTF-A./N7803/24030	0.00		
Drafted a letter to accompany the Order for a hearing on the Rule to Show Cause.					
380366	TIME	AEPE	1.50	185.00	277.50
6/24/2009		Billable	0.00	T@7	
Billed	G:76630 7/1/2009	CTF-A./N7803/24030	0.00		
Court appearance for the hearing on the rule to show cause.					
380368	TIME	AEPE	2.00	185.00	370.00
6/24/2009		Billable	0.00	T@7	
Billed	G:76630 7/1/2009	CTF-A./N7803/24030	0.00		
Drafted a proposed Order. Drafted a letter to the defendant, to accompany the Order. Drafted a letter to the process server, to request service.					
380949	TIME	AEPE	0.25	185.00	46.25
7/1/2009		Billable	0.00	T@7	
Billed	G:76903 8/3/2009	CTF-A./N7803/24030	0.00		
Made arrangements to have the Order for Rule to Show Cause entered, and the Order sent to the process server.					
381428	TIME	AEPE	0.50	185.00	92.50
7/9/2009		Billable	0.00	T@7	
Billed	G:76903 8/3/2009	CTF-A./N7803/24030	0.00		
Drafted letters to the company owner, to accompany the Order to appear.					

Slip ID	Dates and Time	Posting Status	Description	ATTORNEY Activity Case Reference	Units DNB Time Est. Time Variance	Rate Rate Info Bill Status	Slip Value
382125	TIME			AEPE	0.25	185.00	46.25
	7/21/2009			Billable	0.00	T@7	
	Billed	G:76903	8/3/2009	CTF-A./N7803/24030	0.00		
			Discussion of the issues of the case with Attorney David Lichtman.		0.00		
382539	TIME			DPL	0.25	175.00	43.75
	7/28/2009			Billable	0.00	T@7	
	Billed	G:76903	8/3/2009	CTF-A./N7803/24030	0.00		
			Prepare for court status/motion hearing; review file for current status and most recent activity; telephone conversation with trust fund regarding status of the litigation; review court docket to confirm that the case will be called for status.		0.00		
382752	TIME			AEPE	0.25	185.00	46.25
	7/28/2009			Billable	0.00	T@7	
	Billed	G:76903	8/3/2009	CTF-A./N7803/24030	0.00		
			Telephone call from the company owner saying he will appear at the hearing. Discussion of same with attorney David P. Lichtman.		0.00		
382797	TIME			DPL	1.00	175.00	175.00
	7/29/2009			Billable	0.00	T@7	
	Billed	G:76903	8/3/2009	CTF-A./N7803/24030	0.00		
			Attend status hearing; prepare correspondence to Amy Elizabeth Paluch Epton regarding same.		0.00		
382798	TIME			DPL	0.25	175.00	43.75
	7/29/2009			Billable	0.00	T@7	
	Billed	G:76903	8/3/2009	CTF-A./N7803/24030	0.00		
			Prepare for court motion hearing; review file for current status and most recent activity; review court docket to confirm that the case will be called for status.		0.00		
383584	TIME			DPM	0.20	195.00	39.00
	8/1/2009			Billable	0.00	T@7	
	Billed	G:77188	9/1/2009	CTF-A./N7803/24030	0.00		
			Review the prior attorney fees and status of the last quarterly litigation status report; review attorney fees through 07/15/09 review case for current status; calculate amounts collected, total and since the last quarter; update the report for the August 2009 quarterly trustees' meeting.		0.00		

Slip ID	Dates and Time	Posting Status	Description	ATTORNEY Activity Case Reference	Units DNB Time Est. Time Variance	Rate Rate Info Bill Status	Slip Value
383013	TIME			AEPE	0.25	185.00	46.25
	8/4/2009			Billable	0.00	T@7	
	Billed	G:77188	9/1/2009	CTF-A./N7803/24030	0.00		
			Reviewed docket entry, downloaded documents to file, diaried dates. Show cause hearing held and continued to 9/9/2009 at 10:00 a.m. Greg Ford, President and Officer of defendants PHD Corp. and PH Drywall, Inc., is ordered to turn over the additional records by 8/27/2009.		0.00		
383041	TIME			AEPE	2.00	185.00	370.00
	8/4/2009			Billable	0.00	T@7	
	Billed	G:77188	9/1/2009	CTF-A./N7803/24030	0.00		
			Reviewed an email from Audit Coordinator Nate Lagalo, requesting an updated status of the case. Drafted a response letter. Review of the documents submitted by the defendant.		0.00		
383043	TIME			AEPE	0.50	185.00	92.50
	8/5/2009			Billable	0.00	T@7	
	Billed	G:77188	9/1/2009	CTF-A./N7803/24030	0.00		
			Drafted a letter to accompany the documents to the Trust Funds. Made arrangements for copying and delivery.		0.00		
383141	TIME			AEPE	0.25	185.00	46.25
	8/7/2009			Billable	0.00	T@7	
	Billed	G:77188	9/1/2009	CTF-A./N7803/24030	0.00		
			Reviewed an email from Audit Coordinator Nate Lagalo, in response to the records sent. Discussion of what to do about the missing records.		0.00		
385029	TIME			AEPE	1.50	185.00	277.50
	9/9/2009			Billable	0.00	T@7	
	Billed	G:77460	10/1/2009	CTF-A./N7803/24030	0.00		
			Court appearance for the continued Motion for Rule to Show Cause.		0.00		
387529	TIME			AEPE	0.50	185.00	92.50
	10/28/2009			Billable	0.00	T@7	
	Billed	G:77706	11/2/2009	CTF-A./N7803/24030	0.00		
			Reviewed the judge's order for a status hearing. Reviewed the file. Drafted an email to Audit Coordinator Nate Lagalo, inquiring about status. Telephone conversation with Coordinator Lagalo regarding same.		0.00		

11/13/2009
11:26 AM

WHITFIELD, MCGANN & KETTERMAN
Slip Listing

Slip ID		ATTORNEY	Units	Rate	Slip Value
Dates and Time		Activity	DNB Time	Rate Info	
Posting Status		Case	Est. Time	Bill Status	
Description		Reference	Variance		
388177	TIME	AEPE	1.50	185.00	277.50
11/4/2009		Billable	0.00	T@7	
WIP		CTF-A./N7803/24030	0.00		
Court appearance for status. I am to file a default judgment for the November hearing date.			0.00		
388551	TIME	AEPE	1.00	185.00	185.00
11/13/2009		Billable	0.00	T@7	
WIP		CTF-A./N7803/24030	0.00		
Drafted a new Motion for Default.			0.00		
Grand Total					
		Billable	52.40		9631.00
		Unbillable	0.00		0.00
		Total	52.40		9631.00

STERN PROCESS & INVESTIGATION, LLC TaxId:04-3801615
 205 W. RANDOLPH ST 730
 CHICAGO, IL, 60606 Phone:(312) 853 - 2150 Fax:(312) 853 - 3119

WHITFIELD, MCGANN & KETTERMAN
 111 E WACKER DRIVE 2600
 CHICAGO, IL, 60601 Phone (312)-251-9700 Fax (312)-251-9701

Plaintiff: Trustees of the Chicago Regional Council of Carpenters, et al. Client Case# N7803 AEPE Court Case# 08CV6639
 County: UNITED STATES DISTRICT COURT

Invoice# 207019 **Server Name:** PROFESSIONAL INVESTIGATIONS, INC.
Defendant 1: PHD Corp. CORPORATE SERVICE HOLLY BLANKENSHIP
Defendant 2: PH DRYWALL, INC. CORPORATE SERVICE HOLLY BLANKENSHIP

Date of Service: 11/24/2008 **Service Time:** 11:37:00 AM **Invoice Date:** 12/1/2008 **Final Invoice Date:** 12/1/2008

Location of Service 801 Adlai Stevenson Dr. , Springfield, IL, 62703

Delivery Charge	Bad Address	Filing	Database Charge	Skip Trace	Rush	Investigation	Mileage	Total
\$80.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80.00

Case Return Date: 12/20/2008 **Payment Date:** **Amount Received:** \$0.00 **Check No:**

Grand Total: \$80.00
Amount Received: \$0.00
Balance Due: \$80.00