## Exhibit A

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

CENTRAL STATES, SOUTHEAST AND SOUTHWEST AREAS PENSION FUND <i>et al.</i> ,	) ) )
Plaintiffs,	)
v.	)
TRUCKERS PLUS HR, LLC, et al.,	)
Defendants.	)

Case No. 09 CV 752 **District Judge Castillo** 

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)

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## **AFFIDAVIT OF ANDREW SPRAU**

STATE OF ILLINOIS COUNTY OF COOK

SS:

I, Andrew Sprau, having been fully sworn upon my oath, state as follows:

I am an adult and am otherwise competent to give evidence. I have personal 1. knowledge with respect to the facts set forth in this Affidavit and would be competent to testify as to these facts if called as a witness in this matter.

2. I am responsible for managing the efforts to collect withdrawal liability for Central States, Southeast and Southwest Areas Pension Fund, including monies owed by Defendant Truckers Plus HR, LLC, an Ohio limited liability company, and Defendant Resolve Staffing, Inc., a Nevada corporation. I have maintained a file related to amounts owed by these companies. The file is under my dominion and control.

The Pension Fund is a multiemployer pension plan within the meaning of 29 3. U.S.C. §§1002(37) and 1301(a)(3), and an employee benefit plan within the meaning of 29 U.S.C. §1002(3). Plaintiff Howard McDougall, Trustee, is a present trustee of the Pension

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Fund and is a plan sponsor of the Pension Fund under 29 U.S.C. §1301(a)(10)(A).

4. Defendant Truckers Plus is a subsidiary of Defendant Resolve Staffing, its parent company. Truckers Plus and Resolve Staffing are each an "employer" and a "party in interest" as those terms are defined by ERISA (5) and (14)(C), 29 U.S.C. (14)(C).

5. Truckers Plus and Resolve Staffing, and all other trades or businesses under common control with them (known as the Resolve Staffing Controlled Group) constitute a single employer within the meaning of §4001(b)(1) of ERISA, 29 U.S.C. §1301(b)(1), and the regulations promulgated thereunder. This Resolve Staffing Controlled Group is the "employer" for purposes of the determination and assessment of withdrawal liability under Title IV of ERISA.

6. Truckers Plus has at all times relevant been bound by a collective bargaining agreement executed between itself and Local Union Nos. 71 and 391 of the International Brotherhood of Teamsters. Pursuant to those agreements, Truckers Plus agreed to pay contributions to the Pension Fund on behalf of certain covered employees.

7. On or about April 19, 2008, Truckers Plus permanently ceased its operations, thereby ending its participation in the Pension Fund and effecting a "complete withdrawal" as that term is defined in 29 U.S.C. §1383. Thereafter, no member of the Resolve Staffing Controlled Group was contributing, or obliged to contribute, to the Pension Fund. As a result of the complete withdrawal, all members of the Resolve Staffing Controlled Group incurred withdrawal liability to the Pension Fund in the amount of \$557,727.50, as determined pursuant to 29 U.S.C. §1381(b).

8. On or about October 22, 2008, the Resolve Staffing Controlled Group received

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a notice and demand for payment of withdrawal liability issued by the Pension Fund in accordance with 29 U.S.C. §§1382(2) and 1399(b)(1). Under 29 U.S.C. §1399(c)(5)(B) and Appendix E of the Pension Fund's governing Plan Document, the notice and attached invoice notified the employer that it was required to discharge its liability in a single lump-sum payment of \$557,727.50.

9. The Resolve Staffing Controlled Group failed to remit its withdrawal liability payment to the Pension Fund, and to date the employer has failed to make any withdrawal liability payment. Consequently, the Resolve Staffing Controlled Group is in default of its obligations under 29 U.S.C. §1399(c)(5). The Resolve Staffing Controlled Group also failed to initiate arbitration under 29 U.S.C. §1401(a)(1). Therefore, the amounts demanded by the Pension Fund are due and owing immediately and in full under 29 U.S.C. §1401(b)(1).

10. Under 29 U.S.C. §1451(b), the failure to make withdrawal liability payments when due is treated in the same manner as a delinquent contribution. Under 29 U.S.C. §1132(g)(2), the Pension Fund is entitled to delinquent withdrawal liability payments, interest, an amount equal to the greater of the interest or liquidated damages as provided under the plan in an amount not in excess of 20% of the delinquent withdrawal liability payments, reasonable attorneys' fees and costs, and such other relief as the Court deems appropriate.

11. Under 29 U.S.C. §1132(g)(2), interest is computed and charged at the rate set by the Pension Fund's plan. The plan computes and charges interest at an annualized interest rate equal to 2% plus the prime interest rate established by the JPMorgan Chase Bank, NA for the 15<sup>th</sup> day of the month for which interest is charged. The Resolve Staffing Controlled Group owes the Pension Fund \$15,337.52 in interest through April 30, 2009.

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12. Under 29 U.S.C. §1132(g)(2), the Pension Fund is entitled to the greater of interest on the delinquent withdrawal liability or liquidated damages of up to 20% of the delinquent withdrawal liability under the Pension Fund's plan, which provides for liquidated damages in the amount of 20% of the unpaid withdrawal liability payments. The Resolve Staffing Controlled Group owes the Pension Fund \$111,545.50 in liquidated damages.

13. Finally, under the terms of the Pension Fund's plan, the Pension Fund is entitled to post-judgment interest on the entire judgment balance at an annualized interest rate equal to 2% plus the prime interest rate established by the JPMorgan Chase Bank, NA for the 15<sup>th</sup> day of the month for which interest is charged, and shall be compounded annually.

## FURTHER AFFIANT SAYETH NAUGHT.

Andrew Sprau

Subscribed and sworn to before me, a Notary Public of the State of Illinois, this  $29^{-41}$  day of \_\_\_\_\_\_, 2009.

Notary Public

**Official Seal** Edward H Bogle Notary Public State of Illinois Commission Expires 09/30/2012