

EXHIBIT B

following findings of fact and conclusions of law:

1. Plaintiff Central States, Southeast and Southwest Areas Health and Welfare Fund (“Health and Welfare Fund”) is an employee benefit plan within the meaning of section 3(3) of ERISA, 29 U.S.C. § 1002(3).

2. Plaintiff Howard McDougall is a Trustee of the Health and Welfare Fund and brings this action in his capacity as a Trustee and fiduciary.

3. Able Trucking, Inc. (“Able”) is or was an Ohio corporation with its principal place of business in the State of Ohio.

4. Able was subject to a collective bargaining agreement executed between itself and Local Union No. 20 affiliated with the International Brotherhood of Teamsters under which Able was required to make contributions to the Health and Welfare Fund on behalf of certain of their employees.

5. On February 9, 2009, Plaintiffs filed a complaint against Able under the Employee Retirement Income Security Act of 1974 (“ERISA”) in order to collect delinquent health and welfare contributions due and owing to Plaintiffs, as well as interest, liquidated damages, attorneys’ fees, and costs.

6. Able is indebted to the Health and Welfare Fund for the following amounts as the result of delinquent contributions for the period July through November 2008:

Contributions	\$55,327.20
Interest (through March 13, 2009)	430.28
Liquidated Damages	3,242.58
Attorney Fees and Costs	<u>1,019.00</u>
Total	<u>\$60,019.06</u>

These amounts are owed pursuant to Section 502(g)(2) of ERISA, 29 U.S.C. § 1132(g)(2).

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

- A. That judgment is entered in favor of Plaintiffs Central States, Southeast and Southwest Areas Health and Welfare Fund, and Howard McDougall, trustee, and against the Defendant, Able Trucking, Inc., in the total amount of \$60,019.06.
- B. That Plaintiffs are awarded post-judgment interest on the entire judgment balance at an annualized interest rate equal to two percent (2%) plus the prime interest rate established by JPMorgan Chase Bank, N.A. for the fifteenth (15th) day of the month for which interest is charged and shall be compounded annually.
- C. Specifically excluded from this judgment and not barred under claim preclusion are: (i) any obligation of Defendant Able Trucking, Inc., an Ohio corporation to pay employer contributions (or interest and statutory damages thereon) for any period other than the period of July through November 2008; and (ii) any claim for employer contributions (or interest and statutory damages thereon) for any period of time (including the period of July through November 2008) on behalf of employees whose work history was not reported or was inaccurately reported to the Health and Welfare Fund.
- D. That Plaintiffs are awarded execution of the collection of the judgment and costs granted.
- E. That the Court retain jurisdiction of the cause for the purpose of enforcing this Order.

APPROVED:

**CENTRAL STATES, SOUTHEAST
AND SOUTHWEST AREAS HEALTH
AND WELFARE FUND AND HOWARD
McDOUGALL, TRUSTEE**

By: s/ Cathy L. Rath

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APPROVED:

ABLE TRUCKING, INC.

By: s/ Steve Basset
Steve Basset

Its: President

ENTERED:

Dated: _____

The Honorable Virginia M. Kendall
United States District Judge