

Exhibit B

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

TRUSTEES OF THE GLAZIERS,)	
ARCHITECTURAL METAL)	
AND GLASS WORKERS LOCAL)	
UNION NO. 27 WELFARE AND)	
PENSION FUNDS,)	No. 14 CV 8362
)	
Plaintiffs,)	Judge Pallmeyer
)	
v.)	Magistrate Judge Finnegan
)	
COTTAGE GROVE GLASS, INC., an)	
Illinois corporation,)	
)	
Defendant.)	

DECLARATION OF CAROLYN FREDERICK

Carolyn Frederick, subject to the laws of perjury and pursuant to 28 U.S.C. §1746, states as follows:

1. I am employed by STEWART C. MILLER. STEWART C. MILLER is the third-party administrator for the Plaintiff FUNDS (the "FUNDS"). Although the FUNDS are administered by the FUNDS' Trustees, I am one of the FUNDS' representatives.

2. My duties as a trust fund representative are to implement the Trustees' policies and to enforce the Trust Declarations and area-wide Collective Bargaining Agreements. My duties include collecting billing delinquencies, and coordinating audits of contributing employers, processing and paying benefits, and expenses of the FUNDS and reconciling and accounting for all expenses and benefits. Also as part of the ordinary course of administration of the FUNDS, I maintain files on all contributing employers to the FUNDS.

8. My review of the files maintained by the FUNDS reveals that COTTAGE GROVE GLASS owes the FUNDS ~~\$77,252.70~~. I derived this amount by totaling the amounts

79627.74 *cf*

due on the monthly contribution reports prepared and submitted by COTTAGE GROVE GLASS for the months of February through September 2014 (based on the hours reported), plus fifteen percent liquidated damages for the late payment or non-payment of those reports, adding COTTAGE GROVE's ERISA fringe benefit contributions audit findings for the period September 11, 2013 through January 31, 2013, and reducing that total by the value of the checks submitted by COTTAGE GROVE GLASS.

9. The dollar amounts pertaining to these categories are accurately reflected in paragraphs nine through twelve of the FUNDS' Complaint, with the following exceptions:

a. Check number 1728, credited in the Complaint, in the amount of \$1,802.88 was returned for insufficient funds;

b. The amount indicated as due on the February 2014 contribution report was actually the amount due on the January 2014 report. The amount due on the February 2014 report is actually \$9,837.91.

c. The August 2014 report submitted by Cottage Grove Glass employed lower contribution rates than called for under the collective bargaining agreement; when the proper rates were applied to the hours, \$12,826.36 was due;

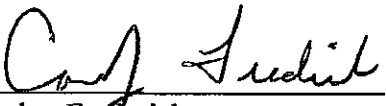
d. The September 2014 report submitted by Cottage Grove Glass also employed lower contribution rates than called for under the collective bargaining agreement; when the proper rates were applied to the hours, ^{1.} ~~\$10,008.19~~ was due;

e. Based on the revisions in paragraphs c and d above, the amount of liquidated damages due is ~~\$10,065.49~~. 10 375 28

10. I have credited Cottage Grove's payments toward the amounts due on its contribution reports from May through September 2014.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: 11-26-14


Carolyn Frederick

