

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

CHICAGO REGIONAL COUNCIL OF	)	
CARPENTERS PENSION FUND <i>et al.</i> ,	)	
	)	
Plaintiffs,	)	15 CV 6413
v.	)	
	)	Judge Feinerman
ROWLOCK RETAIL CONSTRUCTION,	)	
INC., a Nevada corporation,	)	
	)	
Defendant.	)	

**PLAINTIFFS' MOTION FOR ENTRY OF FINAL JUDGMENT**

This Court granted the plaintiffs Chicago Regional Council of Carpenters Pension Fund *et al.*'s ("Trust Funds") motion for a default order against defendant ROWLOCK RETAIL CONSTRUCTION, INC. ("Defendant" or "ROWLOCK") on November 19, 2015. *See* Order, Nov. 19, 2015, Docket No. 11. In order to obtain a final judgment, the Trust Funds hereby submit this Plaintiffs' Motion for Entry of Final Judgment ("Petition"). In support of their Motion, Trust Funds state as follows:

**I. SUMMARY OF DAMAGES.**

For the reasons explained more fully below, this Court should award the Trust Funds \$886,734.21 in damages as follows:

(A) Unpaid Fringe Benefit Contributions		\$708,508.60
(B) Interest		\$31,930.70
(C) Liquidated Damages		\$129,193.74
(D) Auditors' Fees		\$2,602.50
(E) Attorneys' Fees and Costs		\$14,498.67
Total		\$886,734.21

## II. ARGUMENT.

### A. Damages for Unpaid Fringe Benefit Contributions.

ROWLOCK is bound by the Area Agreement with the Chicago Regional Council of Carpenters (“Union”). *See* Declaration of J. Libby ¶3, Exhibit A. The Trust Funds conducted an audit of ROWLOCK’s books and records which revealed unpaid fringe benefit contributions in the amount of \$708,508.60. *See* Declaration of J. Libby ¶¶4-8, Exhibit A.

Under ERISA, ROWLOCK is liable to the Trust Funds for any unpaid fringe benefit contributions. ERISA states as follows:

In any action under this subchapter by a fiduciary for or on behalf of a plan to enforce section 1145 of this title in which a judgment in favor of the plan is awarded, the court shall award the plan— (A) the unpaid contributions . . . .

*See* 29 U.S.C. §1132(g)(2)(A).

Accordingly, this Court should award the Trust Funds \$708,508.60 for unpaid fringe benefit contributions.

### B. Interest.

Under ERISA, 29 U.S.C. §1132, Trust Funds are entitled to collect interest on the unpaid contributions. Section 1132(g)(2)(B) provides as follows:

(2) In any action under this subchapter by a fiduciary for or on behalf of a plan to enforce section 1145 of this title in which a judgment in favor of the plan is awarded, the court shall award the plan—

. . . .

(B) interest on the unpaid contributions,

. . . .

For purposes of this paragraph, interest on unpaid contributions shall be determined by using the rate provided under the plan, or, if none, the rate prescribed under section 6621 of title 26.

*See* 29 U.S.C. §1132(g)(2). And, section 6621 of title 26 provides as follows:

(2) **Underpayment rate.** The underpayment rate established under this section shall be the sum of—

(A) the Federal short-term rate determined under subsection (b), plus

(B) 3 percentage points.

*See* 26 U.S.C. §6621.

This is consistent with the trust agreements which also allow the Trust Funds to collect interest on the amount due. *See* Decl. of J. Libby ¶9, Exhibit A. Therefore, the Trust Funds are entitled to recover interest based on the statute.

The amount due as interest on the fringe benefit contributions is \$31,930.70. *See* Declaration of J. Libby ¶¶11, 13, Exhibit A. Accordingly, this Court should award the Trust Funds interest in the amount of \$31,930.70 pursuant to 29 U.S.C. §1132(g)(2).

**C. Liquidated Damages.**

Under ERISA, 29 U.S.C. §1132, the Trust Funds are entitled to collect liquidated damages on the unpaid contributions. Section 1132(g)(2)(C)(ii) provides as follows:

(2) In any action under this subchapter by a fiduciary for or on behalf of a plan to enforce section 1145 of this title in which a judgment in favor of the plan is awarded, the court shall award the plan—

...

(C) an amount equal to the greater of—

...

(ii) liquidated damages provided for under the plan in an amount not in excess of 20 percent (or such higher percentage as may be permitted under Federal or State law) of the amount determined by the court under subparagraph (A),

This is consistent with the trust agreements which also allow the Trust Funds to collect liquidated damages of 1.5% monthly on the amount due. *See* Decl. of J. Libby ¶9, Exhibit A.

The total liquidated damages calculated at 1.5% per month compounded equals \$129,193.74. *See* Decl. of J. Libby ¶¶11, 13, Exhibit A. Accordingly, this Court should award the Trust Funds liquidated damages in the amount of \$129,193.74 pursuant to 29 U.S.C. §1132(g)(2)(C)(ii).

**D. Auditor's Fees.**

Under the terms of the Trust Agreements and the Area Agreement, a signatory employer is liable for reasonable fees of auditors retained by the Trust Funds used to establish the amount of delinquent contributions to the Trust Funds. *See* Declaration of J. Libby ¶12, Exhibit A.

Moreover, ERISA, 29 U.S.C. §1132, likewise provides that the Trust Funds are entitled to recover auditors' fees incurred to prove the amount of contributions owed:

ERISA itself grants the district court authority to award the plaintiffs their reasonable attorney's fees and costs in successful actions to collect unpaid fringe benefit contributions owed to multi-employer plans, 29 U.S.C. § 1132(g)(2)(D), along with 'such other legal or equitable relief as the court deems appropriate,' *id.* § 1132(g)(2)(E). This court, among others, has construed the latter provision to include an award of audit costs. *Moriarty ex rel. Local Union No. 727, I.B.T. Pension Trust v. Svec*, 429 F.3d 710, 721 (7th Cir. 2005) (*citing Operating Eng'rs Pension Trust v. A-C Co.*, 859 F.2d 1336, 1343 (9th Cir. 1988)).

*See Trustees of the Chicago Plastering Institute Pension Trust v. Cork Plastering Co.*, 570 F.3d 890, 902 (7th Cir. 2009).

The Trust Funds incurred \$2,602.50 in auditors' fees for the audit of ROWLOCK's fringe benefit contributions to the Trust Funds during the Audit Period. *See* Declaration of J. Libby ¶¶12, 13, Exhibit A. Accordingly, this Court should award the Trust Funds \$2,602.50 in reasonable auditors' fees for the audit of ROWLOCK's books and records to determine that ROWLOCK owed unpaid fringe benefit contributions.

**E. Attorneys' Fees and Costs.**

Under the terms of the Trust Agreements and the Area Agreement, ROWLOCK is liable for reasonable attorney fees and costs incurred by the Trust Funds to collect delinquent contributions because the Trust Funds were required to hire counsel to compel the audit of ROWLOCK and to collect the amount due from ROWLOCK. *See* Declaration of J. Libby ¶10, Exhibit A.

ROWLOCK has a statutory obligation to pay attorneys' fees and costs. Under ERISA, 29 U.S.C. §1132, Trust Funds are entitled to recover attorneys' fees and costs incurred to collect the unpaid contributions. Section 1132(g) provides as follows:

(g) Attorney's fees and costs; awards in actions involving delinquent contributions ... (2) In any action under this subchapter by a fiduciary for or on behalf of a plan to enforce section 1145 of this title in which a judgment in favor of the plan is awarded, the court shall award the plan—.... (D) reasonable attorney's fees and costs of the action, to be paid by the defendant ...

*See* 29 U.S.C. §1132(g)(2) (emphasis added). ROWLOCK is also liable for attorneys' fees and costs incurred by the Trust Funds to enforce any judgment entered in this matter. *See Free v. Briody*, 793 F.2d 807, 808-09 (7<sup>th</sup> Cir. 1986).

Here the Trust Funds incurred \$14,498.67 in attorneys' fees and costs as stated in the affidavit and detailed billing statements accompanying this petition. *See* Declaration of K. McJessey ¶¶6-8, Exhibit B. Billing statements are admissible to show the reasonableness of attorneys' fees and costs in ERISA cases. *See Trustees of the Chicago Plastering Inst. Pension Trust*, 570 F.3d at 903 (relying on attorneys "time records"); *Chicago Regional Council of Carpenters Pension Fund v. RCI Enterprises, Inc.*, 2011 U.S. Dist LEXIS \*6-7 (N.D. Ill., July 20, 2011) (Feinerman, J.) (relying on billing time records for award of attorneys' fees).

Moreover, the fees charged here of \$160/hour and \$220/hour for attorney time are reasonable compared to the rates charged by other attorneys handling similar ERISA matters in the Northern District of Illinois. As a matter of law, the Northern District of Illinois has recognized that hourly rates of \$195 per hour to \$250 per hour are reasonable rates for attorney time for ERISA litigation. *See Trustees of the Chicago Regional Council of Carpenters Pension Fund v. RCI Enterprises, Inc.*, 2011 U.S. Dist. LEXIS \*6 (N.D. Ill.) (holding that attorney rates of \$180/hr for a junior attorney to \$250/hr for a partner are reasonable hourly rates for ERISA

lawsuit by the Chicago Regional Council of Carpenters); *Board of Trustees of the Rockford Pipe Trades Indus. Pension Fund v. Fiorenza Enters.*, 2011 U.S. Dist. LEXIS 28209, 21-22 (N.D. Ill. Mar. 18, 2011) (“the court finds that the hourly rates [of \$195, \$210 and \$235 per hour] . . . are reasonable” for fringe benefit trust funds lawsuit against employer to collect unpaid contributions); *Divane v. Mitchell Sec. Sys.*, 2008 U.S. Dist. LEXIS 27825 (N.D. Ill. Apr. 7, 2008) (“The court finds that the billing rates [of \$220.00 to 240.00 for attorneys] are reasonable.”).

Accordingly, this Court should award the Trust Funds \$14,498.67 in reasonable attorneys’ fees and costs for the audit of ROWLOCK’s books and records to determine that ROWLOCK owed unpaid fringe benefit contributions.

### **III. CONCLUSION.**

For the forgoing reasons, the Trust Funds respectfully request that this Court enter final judgment for the Trust Funds in the amount of \$886,734.21 as follows:

- A. \$708,508.60 in unpaid contributions pursuant to the audit;
- B. \$2,602.50 for auditor’s fees incurred by the Trust Funds to complete the audit of Defendant’s books and records;
- C. \$31,930.70 in interest pursuant to 29 U.S.C. § 1132(g)(2)(B);
- D. \$129,193.74 in liquidated damages pursuant to 29 U.S.C. § 1132(g)(2)(C); and
- E. \$14,498.67 in reasonable attorneys’ fees and costs the Trust Funds incurred in this action pursuant to 29 U.S.C. § 1132(g)(1) and/or § 1132(g)(2)(D).

The Trust Funds shall also recover reasonable attorney’ fees and costs incurred by the Trust Funds in enforcing this order and any such further relief as this Court deems appropriate. *See Free v. Briody*, 793 F.2d 807, 808-09 (7<sup>th</sup> Cir. 1986). A proposed order is attached hereto as Exhibit C.

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

By: s/ Kevin P. McJessy  
One of Their Attorneys

Kevin P. McJessy  
MCJESSY, CHING & THOMPSON, LLC  
3759 North Ravenswood, Suite 231  
Chicago, Illinois 60613  
(773) 880-1260  
(773) 880-1265 (facsimile)  
mcjessy@MCandT.com

**CERTIFICATE OF SERVICE**

I, Kevin P. McJessy, an attorney, certify that I caused the foregoing **Plaintiffs' Motion for Entry of Final Judgment** to be served upon

Rowlock Retail Construction, Inc.  
c/o Timothy Nelson, Registered Agent  
160 W. Huffaker Lane  
Reno, NV 89511

Stephen Moss  
The Law Office of Michael B. Springer  
9460 Double R Boulevard  
Suite 103  
Reno, NV 89521

via U.S. First Class Mail, postage prepaid, deposited in the United States Mail Depository located at 3759 N. Ravenswood, Chicago, Illinois on this 12 day of October 2016 and to Stephen Moss via email to [smoss@springerlawnevada.com](mailto:smoss@springerlawnevada.com) on this 12 day of October 2016.

s/ Kevin P. McJessy  
Kevin P. McJessy



**15 CV 06413**

**Exhibit A**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

CHICAGO REGIONAL COUNCIL OF	)	
CARPENTERS PENSION FUND <i>et al.</i> ,	)	
	)	
Plaintiffs,	)	15 CV 6413
v.	)	
	)	Judge Feinerman
ROWLOCK RETAIL CONSTRUCTION,	)	
INC., a Nevada corporation,	)	
	)	
Defendant.	)	

**DECLARATION OF JOHN LIBBY**

I, John Libby, hereby declare, under penalty of perjury pursuant to the laws of the United States, that the following statements are true to the best of my knowledge information and belief:

1. I am the Manager, Audits & Collections for the Chicago Regional Council of Carpenters Pension Fund ("Pension Fund"), the Chicago Regional Council of Carpenters Health and Welfare Fund ("Health and Welfare Fund"), the Chicago and Northeast Illinois Regional Council of Carpenter Apprentice and Trainee Program ("Trainee Fund") and the Labor/Management Union Carpentry Cooperation Promotion Fund (collectively "the Trust Funds").

2. As part of my duties, I am responsible for managing the collection of contributions for medical, pension and other benefits due from numerous employers pursuant to the collective bargaining agreement between the employers and the Chicago and Northeast Illinois Regional Council of Carpenters ("Union") and between employers and the United Brotherhood of Carpenters and Joiners of America. Accordingly, I am familiar with the terms of

the current collective bargaining agreement ("Area Agreement") and the trust agreements establishing the Trust Funds.

3. ROWLOCK RETAIL CONSTRUCTION, INC., a Nevada corporation ("Defendant"), is an employer bound by the Area Agreement with the Union because Defendant signed an Agreement with the Union because it performed work within the geographic jurisdiction of the Union. A copy of the Agreement showing that Defendant is bound by the Area Agreement is attached as Exhibit 1. The Agreement states in part that:

1. The Employer recognizes the Union as the sole and exclusive bargaining representative on behalf of its employees who are working within the territorial and occupational jurisdiction of the Union.

Accordingly, Defendant is bound to the Area Agreement with the Union and the Trust Agreements establishing the Trust Funds and by the rules and regulations adopted by the Trustees of each Trust Fund. The Area Agreement, the Trust Agreements and the rules and regulations are collectively referred to herein as "Agreements."

4. Pursuant to the Agreements, Defendant is required to pay fringe benefit contributions to the Trust Funds for work performed by Defendant's employees and non-union subcontractors performing work falling within the jurisdiction of the Union.

5. Pursuant to the Agreements, Defendant also agreed to submit to a periodic audit of its books and records in order to verify the accuracy of the contributions reported and paid to the Trust Funds.

6. The Trust Funds engaged Legacy Professionals, LLP ("Legacy") to conduct an audit of Defendant's fringe benefit contributions to the Trust Funds for the period June 1, 2014 through March 31, 2016.

7. After this lawsuit was filed, records were obtained from Defendant's bank

regarding its financial transactions during the Audit Period and those records were provided to Legacy. Legacy prepared an Audit Report of Defendant's fringe benefit contributions to the Trust Funds based on Legacy's review of these records. Legacy delivered a copy of its Audit Report to the Trust Funds.

8. A copy of the Audit Report delivered by Legacy to the Trust Funds is attached as Exhibit 2. According to the Audit Report and based on the records produced to Legacy and to the Trust Funds, Defendant owes \$708,508.60 in unpaid fringe benefit contributions to the Trust Funds.

9. The Agreements provide that the Trust Funds collect liquidated damages on unpaid fringe benefit contributions at a rate of 1½ percent compounded monthly. The Agreements also provide that the Trust Funds collect interest on unpaid fringe benefit contributions as allowed by law.

10. Because Defendant failed to comply with the terms of the Agreements, the Trust Funds have had to employ the services of the law firm McJessey Ching & Thompson, LLC. As a result, the Trust Funds incurred attorneys' fees and costs.

11. A summary of the updated calculations of accrued interest and liquidated damages for the Audit Report is attached hereto as Exhibit 3. Defendant owes \$31,930.70 in unpaid interest calculated pursuant to 26 U.S.C. §6621 and \$129,193.74 in unpaid liquidated damages calculated in accordance with the Agreements.

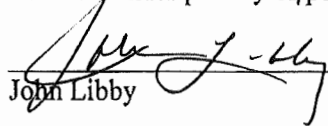
12. The Trust Funds paid Legacy \$2,602.50 as auditors' fees for Legacy to conduct its review of Defendant's books and records and to prepare the Audit Report.

13. In sum, based on the records produced by Defendant, Defendant owes unpaid contributions of \$708,508.60, interest of \$31,930.70, liquidated damages of \$129,193.74,

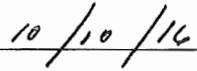
auditors' fees of \$2,602.50 plus the attorneys' fees and costs incurred by the Trust Funds in this lawsuit.

14. I have personal knowledge of the matters stated in this affidavit and could testify competently to them.

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

  
\_\_\_\_\_  
John Libby

Executed on:

  
\_\_\_\_\_  
Date

# **Exhibit 1**

## Memorandum of Agreement

Employer ROWLOCK RETAIL CONSTRUCTION, INC. Address P.O BOX 17138  
City RENO State NV Zip 89511 PHONE 775-745-3818

THIS AGREEMENT is entered into between the Chicago Regional Council of Carpenters ("Union") and the Employer, including its successors and assigns covering the geographic jurisdiction of the Union including the following counties in Illinois: Boone, Bureau, Carroll, Cook, De Kalb, DuPage, Grundy, Henderson, Henry, Iroquois, Jo Daviess, Kane, Kankakee, Kendall, Lake, La Salle, Lee, Marshall, McHenry, Mercer, Ogle, Putnam, Rock Island, Stark, Stephenson, Whiteside, Will, Winnebago. The following counties in Iowa: Allamakee, Appanoose, Benton, Black Hawk, Bremer, Buchanan, Butler, Cedar, Cerro Gordo, Chickasaw, Clayton, Clinton, Davis, Delaware, Des Moines, Dubuque, Fayette, Floyd, Franklin, Grundy, Hancock, Henry, Howard, Iowa, Jackson, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Mahaska, Mitchell, Monroe, Muscatine, Scott, Tama, Van Buren, Wapello, Washington, Wayne, Winnebago, Winneshiek, Worth, Wright. The following counties in Wisconsin: Kenosha, Milwaukee, Ozaukee, Racine, Washington and Waukesha. The Union and the Employer do hereby agree to the following:

1. The Employer recognizes the Union as the sole and exclusive bargaining representative on behalf of its employees who are working within the territorial and occupational jurisdiction of the Union.

2. The Employer has reviewed sufficient evidence and is satisfied that the Union is the exclusive bargaining representative of a majority of its employees presently working within the territorial and occupational jurisdiction of the Union.

3. The Employer and the Union agree to incorporate into this Memorandum Agreement and to be bound by the Agreements negotiated between the Chicago Regional Council of Carpenters and various employers and employer associations, including all Area Agreements for the period beginning with the execution of this Memorandum Agreement and ending on the expiration dates of any current and successor Agreements which are incorporated herein (see attached list). Unless the Employer provides written notice by certified mail to the Chicago Regional Council of its desire to terminate or modify the Agreement at least three (3) calendar months prior to the expiration of such Agreements, the Agreement shall continue in full force and effect through the full term and duration of all subsequent Agreements which are incorporated by reference.

4. The Employer agrees to be bound to the terms of the various Trust Agreements to which contributions are required to be made under the Agreements incorporated in Paragraph 3, including all rules and regulations adopted by the Trustees of each Fund.

In Witness Whereof the parties have executed this Memorandum of Agreement on this 1st day of June, 2014.

### EMPLOYER

*Tom Lang - President*  
Tom Lang - President

\_\_\_\_\_  
Print Name and Title

### CHICAGO REGIONAL COUNCIL OF CARPENTERS



\_\_\_\_\_  
Authorized Regional Council  
Representative

## Agreements

### (Central Region)

Mid American Regional Bargaining Association, Cook, Lake and DuPage  
Mid American Regional Bargaining Association, Kane, Kendall and McHenry  
Mid American Regional Bargaining Association, Will  
Kankakee Contractors Association  
Residential Construction Employers Council, Cook, Lake and DuPage  
Residential Construction Employers Council, Will  
Residential Construction Employers Council, Grundy  
Woodworkers Association of Chicago (Mill-Cabinet)  
Contractors Association of Will and Grundy Counties  
Gypsum Drywall Contractors of Northern Illinois/Chicagoland Association of Wall and Ceiling Contractors  
(Western Region)

### Illinois

Quad City Builders Association, Commercial, Rock Island Mercer, Henry and Henderson  
Floor Covering, Rock Island, Mercer, Henry and Henderson  
Residential, Henry, Mercer and Henderson  
Illinois Valley Contractors' Association, Bureau, LaSalle, Marshall, Putnam and Stark  
Window and Door, Boone, Bureau, Carroll, DeKalb, Henderson, Henry, Jo Daviess, LaSalle, Marshall,  
Mercer, Ogle, Putnam, Rock Island, Stark, Stephenson, Whiteside and Winnebago  
Commercial/Residential, DeKalb, Eastern Ogle and cities in Sandwich and Somonauk  
Residential Construction Employers' Council, DeKalb, Eastern Ogle and cities in Sandwich and  
Somonauk  
Residential Construction Employers' Council, Boone, Carroll, Jo Daviess, Lee, Ogle, Stephenson,  
Whiteside and Winnebago  
Northern Illinois Building Contractors Association Inc., Boone, Carroll, Jo Davies, Lee, Ogle,  
Stephenson, Whiteside and Winnebago  
Floor Covering, Boone, Carroll, DeKalb, Jo Daviess, Lee, Lee, Ogle, Stephenson, Whiteside and  
Winnebago  
Millwright, Boone, Bureau, Carroll, DeKalb, Henderson, Jo Davies, LaSalle, Lee, Marshall, Mercer,  
Ogle, Putnam, Rock Island, Stark, Stephenson, Whiteside, and Winnebago  
Associated General Contractors of Illinois (Heavy and Highway) Highway Districts 2-7 and portions of  
1 and 8

### Iowa

Commercial, Muscatine, Scott, Louisa north of Iowa River  
Floorcovering, Louisa north of Iowa River, Muscatine and Scott  
Residential, Clinton, Louisa, Muscatine, Scott and Seven southern most townships of Jackson County  
including Monmouth, South Fork, Maquoketa, Fairfield, Van Buren, Iowa and Union  
Heavy and Highway Associated Contractors Agreement Scott County  
Herberger Construction Heavy and Highway  
Heavy and Highway Contractors' Association- entire State except Scott County  
Commercial Benton, Jones, Linn and Tama  
Residential Benton, Jones, Linn and Tama  
Commercial, Des Moines, Henry, Lee and Louisa south of Iowa River  
Residential, Des Moines, Henry, Lee and Louisa south of Iowa River



Commercial/Residential Dubuque, Delaware, Clayton, and Six Northern Townships in Jackson  
Commercial/Residential, Appanoose, Davis, Jefferson, Keokuk, Mahaska, Monroe, Van Buren,  
Wapello, and Wayne  
Commercial, Clinton, Seven Southern most townships of Jackson including Monmouth, South Fork,  
Maquoketa, Fairfield, Van Buren, Iowa, and Union  
Floor Covering, Dubuque, Delaware, Clayton, and six Northern Townships in Jackson Window and  
Door, State  
Commercial, Cedar, Iowa, Johnson, Poweshiek and Washington  
Commercial Interior Systems, Cedar, Iowa, Johnson, Poweshiek and Washington  
Residential, Cedar, Iowa, Johnson, Poweshiek and Washington  
Commercial, Cerro Gordo, Franklin, Hancock, Kossuth, Winnebago, Worth and Wright, Buchanan,  
Independent Contractors of Waterloo (Commercial) Butler, Chickasaw, Fayette, Floyd, Grundy,  
Howard, Mitchell, Winneshiek  
Millwright, Adair, Allamakee, Appanoose, Benton, Black Hawk, Boone, Bremer, Buchanan, Butler,  
Cedar, Calhoun, Carroll, Cerro Gordo, Chickasaw, Clayton, Clarke, Clinton, Dallas, Davis, Decatur,  
Delaware, Des Moines, Dubuque, Emmet, Fayette, Floyd, Franklin, Greene, Grundy, Guthrie, Hamilton,  
Hancock, Hardin, Henry, Howard, Humboldt, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk,  
Lee, Linn, Lucas, Louisa, Madison, Mahaska, Marion, Marshall, Mitchell, Monroe, Muscatine, Palo  
Alto, Pocahontas, Polk, Poweshiek, Ringhold, Scott, Story, Tama, Union, Van Buren, Warren, Wapello,  
Washington, Wayne, Webster, Winnebago, Winneshiek, Worth, Wright

(Northern Region)

Commercial Carpenters and Floor Coverers' Agreement (Wisconsin)  
Commercial Carpenters Agreement, Kenosha/Racine  
Millwright Erectors' Agreement  
Pile Drivers' Agreement  
Insulators Agreement  
Overhead Door Agreement

The Employers Acknowledges receipt of a current copy of each agreement under which the company  
will be performing work. Each of the agreements are available upon request

It is also understood and agreed that it is the Employers obligation to make a written request of  
additional Collective Bargaining Agreement(s) in the event that the Company performs work in areas for  
which it has not already obtained a copy of the applicable Agreement.

Tom Lang – Rowlock Retail Construction, Inc.  
Employer

Date: 6.15.2014

# **Exhibit 2**

**LEGACY**  
PROFESSIONALS LLP  
CERTIFIED PUBLIC ACCOUNTANTS

August 1, 2016

Ms. Kristina Guastaferrri, Administrator  
Chicago Regional Council of Carpenters  
Fringe Benefit Funds  
12 East Erie Street  
Chicago, Illinois 60611

Re: Employer: Rowlock Retail Construction (#25415)  
Reporting Period: June 1, 2014 to March 31, 2016

We have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures Applied, which were agreed to by the Chicago Regional Council of Carpenters Fringe Benefit Funds, solely to assist them in evaluating this employer's compliance with the Collective Bargaining and Trust Agreements during the above referenced reporting period. The employer's management is responsible for compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Chicago Regional Council of Carpenters Fringe Benefit Funds. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are enumerated in schedules attached to this Report.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance. 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.

This report is intended solely for the information and use of the Chicago Regional Council of Carpenters Fringe Benefit Funds and is not intended to be, and should not be used by any other parties.

*Legacy Professionals LLP*

# *Chicago Regional Council of Carpenters*

## *Trust Funds*

### **Employer Compliance Audit**

#### **Agreed-Upon Procedures**

April, 2008 (Revised May 2016)

### **PROCESSES**

#### **I. GENERAL:**

- a. Review the audit initiation request document(s) and CRCC's Employer File Inquiry reports for the specified period.
- b. Review the Collective Bargaining Agreement and Addendum(s) to determine the applicable hours subject to contributions.
- c. Compare the Federal Employer Identification Number (FEIN) and organizational type (i.e. proprietorship, partnership, corporation, etc.) reflected in CRCC's Employer data base to documents reviewed and/or discussions with the employer representative. Address any differences in the report.
- d. Identify the records to be reviewed.
- e. Discuss with the Trust Fund's Office any questionable issues that may arise such as: scope limitation(s), piece-rate bonus/incentive wages paid to individuals performing jurisdictional work, items addressed in the audit initiation request and other unusual or special circumstances.
- f. If hours worked are not available or do not appear credible, alternate procedures may need to be applied, and should be discussed with the Trust Fund's Office.
- g. Calculate discrepancy dollars by multiplying the discrepancy hours listed in the report findings by the appropriate contribution rates.
- h. Liquidated damages should be computed at 1.5% compounded monthly on each month that discrepancy dollars are owed, not to exceed 20% of the total discrepancy dollars owed.

#### **II. PAYROLL:**

- a. Review copies of tax and/or related documents to determine the completeness of the payroll records and to identify the individuals employed by the company.
- b. Compile a list of individuals the company reported to the CRCC Trust Funds during the engagement period. Identify discrepancies that exist between the hours worked by individuals (not considered as management or superintendent) and the hours reported to the CRCC Trust Funds. Include the discrepancy hours in the report findings.
- c. Compile a list of individuals the company reported to other Carpenter Trust Funds during the engagement period. From that list, identify discrepancies that exist between the hours worked by individuals (not considered as management or superintendent) and the hours reported to the other Carpenter Trust Funds. Use the criteria specified by the CRCC Trust Funds (see Criteria for Individuals) for inclusion of under and over reported hours of an individual. In months where individuals are reported exclusively to other Carpenter Trust Funds, do not include any credit

discrepancies in the report findings, unless instructed otherwise by the CRCC Trust Fund's Office.

- d. Eliminate individuals listed on this employer's contribution report(s) submitted to other Union Trade trust funds, provided those individuals were not reported by this employer to any Carpenter Trust Fund in or around the engagement period and it was reasonably determined that non-jurisdictional work was performed.
- e. Identify individuals who were not listed on this employer's contribution reports, but meet criteria specified by the CRCC Trust Funds (see Criteria for Individuals) for inclusion. Include their hours in the report findings and provide the Trust Funds with each individual's address, phone number, hourly wage rate, and job description (if available).
- f. Identify individuals who were not listed on this employer's contribution reports, do not meet criteria specified by the Trust Funds (see Criteria for Individuals) for inclusion, but do meet criteria that may warrant further consideration by the Trust Funds. Capture the employees' quarterly gross wages and provide the Trust Funds with a list of these individuals, as well as, their addresses, phone numbers, hourly wage rates, and job descriptions (if available).
- g. Identify individuals who meet criteria specified by the Trust Funds (see Criteria for Individuals) for participation in the 160 hour program. Do not include their hours in the report findings, but specify those month(s) reported at less than 160 hours. Provide the Trust Funds with each individual's address, phone number, hourly wage rate or note if "salaried." Also indicate if the individual was reported, works with tools of the trade, identify and note any familial relation (if known), and note potential employee misclassification in the Trust Funds' data base.
- h. If the above procedures are not applicable, individuals may be eliminated based upon other criteria specified by the Trust Fund's Office (see Criteria for Individuals).

### **III. DISBURSEMENTS:**

- a. Peruse the disbursement records to identify payees that are known, acknowledged or appear to perform bargaining unit work and request the Employer provide a description of the goods or services provided for each payee.
- b. Review Federal Forms 1096 and Forms 1099-Misc (if available) and compare recipient names to the aforementioned payees.
- c. Identify those payees who appear to meet criteria specified by the Trust Funds and record the payments issued to the payees during the engagement period. Some of the payees may be eliminated based upon criteria specified by these Trust Funds (see Criteria for Individuals and Entities).
- d. Request sample invoices from the employer representative to determine the type of work performed for each payee. Additional invoices should be requested for all payments to each payee performing jurisdictional work, or who is not clearly defined and/or excludable. Payments for jurisdictional work should be included in the report findings. Payments for non-jurisdictional work should be excluded from the report findings. Jurisdictional work should be assumed if no invoice is provided.

*Perform the below procedures on payments to payee that have not been excluded*

Individuals:

- e. Identify individuals paid through disbursements that meet criteria specified by these Trust Funds (see Criteria for Individuals) for inclusion in the report findings. If hours are not specified, determine reportable hours based upon Trust Fund criteria (see Calculation of Hours – Individual). Also provide the Trust Funds with each individual's address, phone number, hourly wage rate, and job description (if available).

Entities:

- f. Identify entities that may have performed bargaining unit work and were not signatory to the Collective Bargaining Agreement at the time payment was issued. Include in the report findings the hours worked within the Trust Funds' geographic jurisdiction (if identifiable). If hours are not reflected on the invoices, hours should be determined based upon criteria specified by the Trust Funds (see Criteria for Entities). Also provide the Trust Funds with the entities' name, address, phone number and a brief description of the goods/services provided (if available).
- g. Identify entities signatory to the Collective Bargaining Agreement that may have performed bargaining unit work within the Trust Funds' geographic jurisdiction and did not report individuals in or around the months that payments were issued. Address each company in the report narrative, note the total amount paid, provide a description of the services, and enclose the invoice(s) (if available).
- h. Identify those potentially related entities not signatory to the Collective Bargaining Agreement at the time that payment was issued. These companies may be included in the report findings or their records pursued. Contact the Trust Fund's Office for further discussion.

# Records Reviewed

Account Number:	25415	Audit Period:	June 1, 2014 to March 31, 2016
Employer:	Rowlock Retail Construction	Contact:	Thomas Lang
Address:	P O Box 17138	Title:	President
	Reno, NV 89511	Phone:	(775) 745-3818
Phone:	(775) 745-3818		

Audit Results	
Discrepancy Total Hours	24,180.75
Discrepancy Benefit Hours	24,777.75
Discrepancy Amount	\$708,508.60
Liquidated Damages	\$124,890.12
Grand Total	\$833,398.72

Associated Account(s)

Reviewed	Employer Records
N/A	Annual Federal Unemployment Tax Return (940)
Yes	Bank Statements
No	Cash Disbursement Journals
Yes	Check Register / Cancelled Checks / Vouchers
N/A	Construction Loan Data
Incomplete	Contribution Reports to All Other Funds
Yes	Contribution Reports to Audited Funds
No	Federal Income Tax Returns (1120 or 1065)
No	General Ledgers
N/A	Individual Earnings Records
No	Invoices from Sub-Contractors
N/A	Job List/Job Cost Records
No	Miscellaneous Income Payment Reports (1099)
N/A	Payroll Journals
N/A	Quarterly Federal Tax Returns (941)
N/A	Quarterly Unemployment Wage Reports
No	Summary of Information Returns (1096)
N/A	Time Cards
N/A	Transmittal of Income and Tax Statements (W-3)
No	Vendor List
N/A	Wage and Tax Statements (W-2)

Audit Type: New Agreement

Copy Forwarded to Attorney

Date Reviewed:

8/22/16

Reviewer:

Vittor Amadio, CPA

# Discrepancy Summary By Month

Account Number: 25415      Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction      Contact: Thomas Lang  
 Address: P O Box 17138      Title: President  
 Reno, NV 89511  
 Phone: (775) 745-3818      Page: 1 of 26

Reporting Period		Discrepancy Total Hours	Discrepancy Benefit Hours	Contribution Rate	Discrepancy Amount	
June 2014		1,501.75	1,501.75	\$28.12	\$42,229.21	
July 2014		2,302.50	2,302.50	\$28.12	\$64,746.30	
July 2014		357.50	357.50	\$28.12	\$10,052.90	
August 2014		1,056.00	1,056.00	\$28.12	\$29,694.72	
September 2014		1,669.00	1,811.75	\$28.12	\$50,946.41	
October 2014		1,415.25	1,415.25	\$28.12	\$39,796.83	
November 2014		776.75	776.75	\$28.12	\$21,842.21	
December 2014		411.75	449.25	\$28.12	\$12,632.91	
January 2015		1,030.50	1,059.00	\$28.12	\$29,779.08	
February 2015		867.00	867.00	\$28.12	\$24,380.04	
March 2015		613.25	613.25	\$28.12	\$17,244.59	
April 2015		742.75	922.25	\$28.12	\$25,933.67	
May 2015		1,331.25	1,331.25	\$28.12	\$37,434.75	
June 2015		1,117.75	1,117.75	\$29.26	\$32,705.37	
July 2015		723.00	723.00	\$29.26	\$21,154.98	
August 2015		1,360.25	1,360.25	\$29.26	\$39,800.92	
September 2015		1,801.75	1,801.75	\$29.26	\$52,719.21	
October 2015		1,425.75	1,434.50	\$29.26	\$41,973.47	
November 2015		866.50	977.00	\$29.26	\$28,587.02	
December 2015		894.75	917.25	\$29.26	\$26,838.74	
January 2016		827.75	827.75	\$29.26	\$24,219.97	
February 2016		808.00	875.00	\$29.26	\$25,602.50	
March 2016		280.00	280.00	\$29.26	\$8,192.80	
	Total Hours	24,180.75	Benefit Hours	24,777.75	Discrepancy Amount Liquidated Damages Total Amount Due	\$708,508.60 \$124,890.12 \$833,398.72



## Discrepancy Summary By Error Type

Account Number:	25415	Audit Period:	June 1, 2014 to March 31, 2016
Employer:	Rowlock Retail Construction	Contact:	Thomas Lang
Address:	P O Box 17138	Title:	President
	Reno, NV 89511		
Phone:	(775) 745-3818	Page:	2 of 26

Code	Description	Dollar Amount
<b>SIGNATORY EMPLOYER: CASH DISBURSEMENTS</b>		
CD41	Non-signatory Subcontractor 100% Labor Factor	\$17,025.62
CD49	Individual Paid Through Cash Disbursements No Invoice Provided	\$691,482.98
Sub-Total Discrepancies From All Listed Codes		\$708,508.60
Liquidated Damages		\$124,890.12
Total Amount Due		\$833,398.72

# Liquidated Damages Schedule

Account Number:	25415	Audit Period:	June 1, 2014 to March 31, 2016
Employer:	Rowlock Retail Construction	Contact:	Thomas Lang
Address:	P O Box 17138 Reno, NV 89511	Title:	President
Phone:	(775) 745-3818	Page:	3 of 26

Reporting Period	Contributions Due	Compounding Periods	Calculating Percentage	Total Liquidated Damages Owed
June 2014	\$42,229.21	25	20.00%	\$8,445.84
July 2014	\$64,746.30	24	20.00%	\$12,949.26
July 2014	\$10,052.90	24	20.00%	\$2,010.58
August 2014	\$29,694.72	23	20.00%	\$5,938.94
September 2014	\$50,946.41	22	20.00%	\$10,189.28
October 2014	\$39,796.83	21	20.00%	\$7,959.37
November 2014	\$21,842.21	20	20.00%	\$4,368.44
December 2014	\$12,632.91	19	20.00%	\$2,526.58
January 2015	\$29,779.08	18	20.00%	\$5,955.82
February 2015	\$24,380.04	17	20.00%	\$4,876.01
March 2015	\$17,244.59	16	20.00%	\$3,448.92
April 2015	\$25,933.67	15	20.00%	\$5,186.73
May 2015	\$37,434.75	14	20.00%	\$7,486.95
June 2015	\$32,705.37	13	20.00%	\$6,541.07
July 2015	\$21,154.98	12	19.56%	\$4,137.91
August 2015	\$39,800.92	11	17.79%	\$7,080.58
September 2015	\$52,719.21	10	16.05%	\$8,461.43
October 2015	\$41,973.47	9	14.34%	\$6,019.00
November 2015	\$28,587.02	8	12.65%	\$3,616.26
December 2015	\$26,838.74	7	10.98%	\$2,946.89
January 2016	\$24,219.97	6	9.34%	\$2,262.15
February 2016	\$25,602.50	5	7.73%	\$1,979.07
March 2016	\$8,192.80	4	6.14%	\$503.04
Total Damages this Schedule				\$124,890.12
Total Discrepancies	\$708,508.60	20% of Discrepancies		\$141,701.72
Assessed Damages				\$124,890.12

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: June 2014

Address: P O Box 17138

Reno, NV 89511

Page #: 4 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Jun-14								
200-00-0000	Anderson Gary	CD49	0.00	0.00	346.00					346.00		346.00	346.00
400-00-0000	Blanchard Wayne	CD49	0.00	0.00	84.00					84.00		84.00	84.00
700-00-0000	Brannan Jaime	CD49	0.00	0.00	222.00					222.00		222.00	222.00
110-00-0000	Caldwell Mike	CD49	0.00	0.00	14.00					14.00		14.00	14.00
170-00-0000	DeMarcus Steve	CD49	0.00	0.00	23.25					23.25		23.25	23.25
180-00-0000	Desormier Thomas	CD49	0.00	0.00	50.75					50.75		50.75	50.75
240-00-0000	Everidge Roger	CD49	0.00	0.00	70.25					70.25		70.25	70.25
270-00-0000	Fielder Gibson	CD49	0.00	0.00	34.25					34.25		34.25	34.25
340-00-0000	Hodges Jerry	CD49	0.00	0.00	152.00					152.00		152.00	152.00
350-00-0000	Hoey Nicolas	CD49	0.00	0.00	95.75					95.75		95.75	95.75
380-00-0000	Jimenez Napoleon	CD49	0.00	0.00	104.00					104.00		104.00	104.00
430-00-0000	Krob Jeffrey	CD49	0.00	0.00	156.00					156.00		156.00	156.00
520-00-0000	Merrill Jim	CD49	0.00	0.00	26.75					26.75		26.75	26.75
530-00-0000	Miller Terrance	CD49	0.00	0.00	10.00					10.00		10.00	10.00
580-00-0000	Pritchard William	CD49	0.00	0.00	34.50					34.50		34.50	34.50
610-00-0000	Rieselma Brian	CD49	0.00	0.00	46.50					46.50		46.50	46.50
640-00-0000	Stander Matt	CD49	0.00	0.00	31.75					31.75		31.75	31.75
Total					1,501.75	0.00	0.00	0.00	0.00	1,501.75		1,501.75	1,501.75

Total Items Listed in this Period 17.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: July 2014

Address: P O Box 17138

Reno, NV 89511

Page #: 5 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Jul-14								
200-00-0000	Anderson Gary	CD49	0.00	0.00	346.00					346.00		346.00	346.00
300-00-0000	Barger Scott	CD49	0.00	0.00	65.00					65.00		65.00	65.00
400-00-0000	Blanchard Wayne	CD49	0.00	0.00	174.00					174.00		174.00	174.00
900-00-0000	Caldwell Marie	CD49	0.00	0.00	10.50					10.50		10.50	10.50
110-00-0000	Caldwell Mike	CD49	0.00	0.00	52.25					52.25		52.25	52.25
120-00-0000	Carrow Rick	CD49	0.00	0.00	87.25					87.25		87.25	87.25
130-00-0000	Cerwin Steve	CD49	0.00	0.00	78.00					78.00		78.00	78.00
140-00-0000	Choate Mike	CD49	0.00	0.00	15.00					15.00		15.00	15.00
150-00-0000	Cooke Tim	CD49	0.00	0.00	17.75					17.75		17.75	17.75
160-00-0000	Craig Emily	CD49	0.00	0.00	59.00					59.00		59.00	59.00
180-00-0000	Desormier Thomas	CD49	0.00	0.00	84.25					84.25		84.25	84.25
190-00-0000	Divinney Tyler	CD49	0.00	0.00	27.75					27.75		27.75	27.75
230-00-0000	Everidge Anthony	CD49	0.00	0.00	48.25					48.25		48.25	48.25
240-00-0000	Everidge Roger	CD49	0.00	0.00	154.00					154.00		154.00	154.00
250-00-0000	Faoro Jeff	CD49	0.00	0.00	57.75					57.75		57.75	57.75
270-00-0000	Fielder Gibson	CD49	0.00	0.00	11.50					11.50		11.50	11.50
280-00-0000	Frazier Lance	CD49	0.00	0.00	332.00					332.00		332.00	332.00
360-00-0000	Holloway Robert	CD49	0.00	0.00	75.00					75.00		75.00	75.00
370-00-0000	Ireland Stacy	CD49	0.00	0.00	23.75					23.75		23.75	23.75
420-00-0000	Krippel Doug	CD49	0.00	0.00	102.00					102.00		102.00	102.00
440-00-0000	Leggett Karl	CD49	0.00	0.00	21.25					21.25		21.25	21.25
470-00-0000	Main Robert	CD49	0.00	0.00	26.50					26.50		26.50	26.50
520-00-0000	Merrill Jim	CD49	0.00	0.00	97.75					97.75		97.75	97.75
530-00-0000	Miller Terrance	CD49	0.00	0.00	65.75					65.75		65.75	65.75
540-00-0000	Ohse John	CD49	0.00	0.00	270.25					270.25		270.25	270.25
Total					2,302.50	0.00	0.00	0.00	0.00	2,302.50		2,302.50	2,302.50

Total Items Listed in this Period 25.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: July 2014

Address: P O Box 17138

Reno, NV 89511

Page #: 6 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Jul-14								
560-00-0000	Perez Ernesto	CD49	0.00	0.00	16.25					16.25		16.25	16.25
580-00-0000	Pritchard William	CD49	0.00	0.00	48.50					48.50		48.50	48.50
620-00-0000	Sander Curtis	CD49	0.00	0.00	78.50					78.50		78.50	78.50
630-00-0000	Schmitz Max	CD49	0.00	0.00	9.25					9.25		9.25	9.25
650-00-0000	Stanich Michael	CD49	0.00	0.00	102.00					102.00		102.00	102.00
660-00-0000	Tellez Joey	CD49	0.00	0.00	58.50					58.50		58.50	58.50
710-00-0000	Wolfenstein Nick	CD49	0.00	0.00	44.50					44.50		44.50	44.50
Total					357.50	0.00	0.00	0.00	0.00	357.50		357.50	357.50

Total Items Listed in this Period 7.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: August 2014

Address: P O Box 17138

Reno, NV 89511

Page #: 7 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Aug-14								
200-00-0000	Anderson Gary	CD49	0.00	0.00	432.50					432.50		432.50	432.50
300-00-0000	Barger Scott	CD49	0.00	0.00	46.00					46.00		46.00	46.00
900-00-0000	Caldwell Marie	CD49	0.00	0.00	22.00					22.00		22.00	22.00
110-00-0000	Caldwell Mike	CD49	0.00	0.00	23.00					23.00		23.00	23.00
120-00-0000	Carrow Rick	CD49	0.00	0.00	57.75					57.75		57.75	57.75
140-00-0000	Choate Mike	CD49	0.00	0.00	20.50					20.50		20.50	20.50
150-00-0000	Cooke Tim	CD49	0.00	0.00	94.75					94.75		94.75	94.75
160-00-0000	Craig Emily	CD49	0.00	0.00	23.00					23.00		23.00	23.00
190-00-0000	Divinney Tyler	CD49	0.00	0.00	34.75					34.75		34.75	34.75
240-00-0000	Everidge Roger	CD49	0.00	0.00	72.25					72.25		72.25	72.25
270-00-0000	Fielder Gibson	CD49	0.00	0.00	11.50					11.50		11.50	11.50
440-00-0000	Leggett Karl	CD49	0.00	0.00	27.75					27.75		27.75	27.75
470-00-0000	Main Robert	CD49	0.00	0.00	11.50					11.50		11.50	11.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	45.00					45.00		45.00	45.00
580-00-0000	Pritchard William	CD49	0.00	0.00	23.00					23.00		23.00	23.00
680-00-0000	Vizecky Wade	CD49	0.00	0.00	4.75					4.75		4.75	4.75
710-00-0000	Wolfenstein Nick	CD49	0.00	0.00	106.00					106.00		106.00	106.00
Total					1,056.00	0.00	0.00	0.00	0.00	1,056.00		1,056.00	1,056.00

Total Items Listed in this Period 17.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: September 2014

Address: P O Box 17138

Reno, NV 89511

Page #: 8 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Sep-14								
200-00-0000	Anderson Gary	CD49	0.00	0.00	369.00					369.00		369.00	369.00
300-00-0000	Barger Scott	CD49	0.00	0.00	153.00					153.00		153.00	153.00
900-00-0000	Caldwell Marie	CD49	0.00	0.00	71.75					71.75		71.75	71.75
110-00-0000	Caldwell Mike	CD49	0.00	0.00	85.50					85.50		85.50	85.50
120-00-0000	Carrow Rick	CD49	0.00	0.00	160.25					160.25		160.25	160.25
140-00-0000	Choate Mike	CD49	0.00	0.00	32.00					32.00		32.00	32.00
150-00-0000	Cooke Tim	CD49	0.00	0.00	22.25					22.25		22.25	22.25
160-00-0000	Craig Emily	CD49	0.00	0.00	70.00					70.00		70.00	70.00
180-00-0000	Desormier Thomas	CD49	0.00	0.00	43.50					43.50		43.50	43.50
190-00-0000	Divinney Tyler	CD49	0.00	0.00	72.00					72.00		72.00	72.00
3	Evans Nelson & Co	CD41	0.00	0.00	88.00					88.00		0.00	88.00
240-00-0000	Everidge Roger	CD49	0.00	0.00	136.50					136.50		136.50	136.50
4	Hambleton Group Construction	CD41	0.00	0.00	48.00					48.00		0.00	48.00
5	Labor Ready Southwest	CD41	0.00	0.00	6.75					6.75		0.00	6.75
440-00-0000	Leggett Karl	CD49	0.00	0.00	44.50					44.50		44.50	44.50
460-00-0000	Luke Mike	CD49	0.00	0.00	18.00					18.00		18.00	18.00
510-00-0000	McReynolds Steve	CD49	0.00	0.00	16.50					16.50		16.50	16.50
520-00-0000	Merrill Jim	CD49	0.00	0.00	96.50					96.50		96.50	96.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	51.50					51.50		51.50	51.50
580-00-0000	Pritchard William	CD49	0.00	0.00	67.00					67.00		67.00	67.00
610-00-0000	Rieselman Brian	CD49	0.00	0.00	65.00					65.00		65.00	65.00
640-00-0000	Stander Matt	CD49	0.00	0.00	23.25					23.25		23.25	23.25
660-00-0000	Tellez Joey	CD49	0.00	0.00	13.50					13.50		13.50	13.50
680-00-0000	Vizecky Wade	CD49	0.00	0.00	23.00					23.00		23.00	23.00
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	34.50					34.50		34.50	34.50
Total					1,811.75	0.00	0.00	0.00	0.00	1,811.75		1,669.00	1,811.75

Total Items Listed in this Period 25.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: **October 2014**

Address: P O Box 17138

Reno, NV 89511

Page #: 9 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Oct-14								
200-00-0000	Anderson Gary	CD49	0.00	0.00	369.00					369.00		369.00	369.00
300-00-0000	Barger Scott	CD49	0.00	0.00	59.00					59.00		59.00	59.00
900-00-0000	Caldwell Marie	CD49	0.00	0.00	86.50					86.50		86.50	86.50
110-00-0000	Caldwell Mike	CD49	0.00	0.00	63.25					63.25		63.25	63.25
120-00-0000	Carrow Rick	CD49	0.00	0.00	186.00					186.00		186.00	186.00
140-00-0000	Choate Mike	CD49	0.00	0.00	43.25					43.25		43.25	43.25
160-00-0000	Craig Emily	CD49	0.00	0.00	38.25					38.25		38.25	38.25
180-00-0000	Desormier Thomas	CD49	0.00	0.00	71.75					71.75		71.75	71.75
190-00-0000	Divinney Tyler	CD49	0.00	0.00	60.00					60.00		60.00	60.00
240-00-0000	Everidge Roger	CD49	0.00	0.00	125.75					125.75		125.75	125.75
260-00-0000	Ferrell Kathy	CD49	0.00	0.00	56.75					56.75		56.75	56.75
270-00-0000	Felder Gibson	CD49	0.00	0.00	43.00					43.00		43.00	43.00
440-00-0000	Leggett Karl	CD49	0.00	0.00	38.25					38.25		38.25	38.25
460-00-0000	Luke Mike	CD49	0.00	0.00	39.75					39.75		39.75	39.75
520-00-0000	Merrill Jim	CD49	0.00	0.00	64.75					64.75		64.75	64.75
530-00-0000	Miller Terrance	CD49	0.00	0.00	11.50					11.50		11.50	11.50
580-00-0000	Pritchard William	CD49	0.00	0.00	58.50					58.50		58.50	58.50
Total					1,415.25	0.00	0.00	0.00	0.00	1,415.25		1,415.25	1,415.25

Total Items Listed in this Period 17.00



# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: November 2014

Address: P O Box 17138

Reno, NV 89511

Page #: 10 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Nov-14								
200-00-0000	Anderson Gary	CD49	0.00	0.00	461.25					461.25		461.25	461.25
900-00-0000	Caldwell Marie	CD49	0.00	0.00	39.75					39.75		39.75	39.75
110-00-0000	Caldwell Mike	CD49	0.00	0.00	30.25					30.25		30.25	30.25
120-00-0000	Carrow Rick	CD49	0.00	0.00	79.50					79.50		79.50	79.50
140-00-0000	Choate Mike	CD49	0.00	0.00	25.00					25.00		25.00	25.00
190-00-0000	Divinney Tyler	CD49	0.00	0.00	30.75					30.75		30.75	30.75
440-00-0000	Leggett Karl	CD49	0.00	0.00	15.75					15.75		15.75	15.75
460-00-0000	Luke Mike	CD49	0.00	0.00	30.50					30.50		30.50	30.50
580-00-0000	Pritchard William	CD49	0.00	0.00	64.00					64.00		64.00	64.00
Total					776.75	0.00	0.00	0.00	0.00	776.75		776.75	776.75

Total Items Listed in this Period 9.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: December 2014

Address: P O Box 17138

Reno, NV 89511

Page #: 11 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Dec-14								
100-00-0000	Almeyda Jamie	CD49	0.00	0.00	12.75					12.75		12.75	12.75
500-00-0000	Booth Cory	CD49	0.00	0.00	23.00					23.00		23.00	23.00
900-00-0000	Caldwell Marie	CD49	0.00	0.00	55.75					55.75		55.75	55.75
110-00-0000	Caldwell Mike	CD49	0.00	0.00	15.75					15.75		15.75	15.75
120-00-0000	Carrow Rick	CD49	0.00	0.00	29.00					29.00		29.00	29.00
140-00-0000	Choate Mike	CD49	0.00	0.00	28.50					28.50		28.50	28.50
190-00-0000	Divinney Tyler	CD49	0.00	0.00	25.25					25.25		25.25	25.25
240-00-0000	Everidge Roger	CD49	0.00	0.00	38.75					38.75		38.75	38.75
260-00-0000	Ferrell Kathy	CD49	0.00	0.00	7.00					7.00		7.00	7.00
5	Labor Ready Southwest	CD41	0.00	0.00	37.50					37.50		0.00	37.50
440-00-0000	Leggett Karl	CD49	0.00	0.00	26.25					26.25		26.25	26.25
460-00-0000	Luke Mike	CD49	0.00	0.00	9.00					9.00		9.00	9.00
530-00-0000	Miller Terrance	CD49	0.00	0.00	9.25					9.25		9.25	9.25
670-00-0000	Townsend James	CD49	0.00	0.00	108.50					108.50		108.50	108.50
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	23.00					23.00		23.00	23.00
Total					449.25	0.00	0.00	0.00	0.00	449.25		411.75	449.25

Total Items Listed in this Period 15.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: January 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 12 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Jan-15								
200-00-0000	Anderson Gary	CD49	0.00	0.00	576.50					576.50		576.50	576.50
900-00-0000	Caldwell Marie	CD49	0.00	0.00	31.00					31.00		31.00	31.00
110-00-0000	Caldwell Mike	CD49	0.00	0.00	60.00					60.00		60.00	60.00
120-00-0000	Carrow Rick	CD49	0.00	0.00	161.50					161.50		161.50	161.50
140-00-0000	Choate Mike	CD49	0.00	0.00	32.25					32.25		32.25	32.25
190-00-0000	Divinney Tyler	CD49	0.00	0.00	44.25					44.25		44.25	44.25
3	Evans Nelson & Co	CD41	0.00	0.00	28.50					28.50		0.00	28.50
440-00-0000	Leggett Karl	CD49	0.00	0.00	27.75					27.75		27.75	27.75
520-00-0000	Merrill Jim	CD49	0.00	0.00	7.00					7.00		7.00	7.00
550-00-0000	Parson Tammy	CD49	0.00	0.00	60.25					60.25		60.25	60.25
580-00-0000	Pritchard William	CD49	0.00	0.00	7.00					7.00		7.00	7.00
670-00-0000	Townsend James	CD49	0.00	0.00	23.00					23.00		23.00	23.00
Total					1,059.00	0.00	0.00	0.00	0.00	1,059.00		1,030.50	1,059.00

Total Items Listed in this Period 12.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: February 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 13 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Feb-15								
100-00-0000	Almeyda Jamie	CD49	0.00	0.00	57.75					57.75		57.75	57.75
200-00-0000	Anderson Gary	CD49	0.00	0.00	576.50					576.50		576.50	576.50
110-00-0000	Caldwell Mike	CD49	0.00	0.00	35.25					35.25		35.25	35.25
120-00-0000	Carrow Rick	CD49	0.00	0.00	76.00					76.00		76.00	76.00
140-00-0000	Choate Mike	CD49	0.00	0.00	17.50					17.50		17.50	17.50
190-00-0000	Divinney Tyler	CD49	0.00	0.00	13.75					13.75		13.75	13.75
440-00-0000	Leggett Karl	CD49	0.00	0.00	11.50					11.50		11.50	11.50
550-00-0000	Parson Tammy	CD49	0.00	0.00	23.25					23.25		23.25	23.25
580-00-0000	Pritchard William	CD49	0.00	0.00	49.75					49.75		49.75	49.75
630-00-0000	Schmitz Max	CD49	0.00	0.00	5.75					5.75		5.75	5.75
Total					867.00	0.00	0.00	0.00	0.00	867.00		867.00	867.00

Total Items Listed in this Period 10.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: **March 2015**

Address: P O Box 17138

Reno, NV 89511

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Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Mar-15								
100-00-0000	Almeyda Jamie	CD49	0.00	0.00	8.75					8.75		8.75	8.75
200-00-0000	Anderson Gary	CD49	0.00	0.00	415.25					415.25		415.25	415.25
800-00-0000	Butler Cheryl	CD49	0.00	0.00	18.50					18.50		18.50	18.50
110-00-0000	Caldwell Mike	CD49	0.00	0.00	16.50					16.50		16.50	16.50
140-00-0000	Choate Mike	CD49	0.00	0.00	20.50					20.50		20.50	20.50
190-00-0000	Divinney Tyler	CD49	0.00	0.00	34.50					34.50		34.50	34.50
440-00-0000	Leggett Karl	CD49	0.00	0.00	13.00					13.00		13.00	13.00
530-00-0000	Miller Terrance	CD49	0.00	0.00	38.75					38.75		38.75	38.75
580-00-0000	Pritchard William	CD49	0.00	0.00	36.00					36.00		36.00	36.00
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	11.50					11.50		11.50	11.50
Total					613.25	0.00	0.00	0.00	0.00	613.25		613.25	613.25

Total Items Listed in this Period 10.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: April 2015

Address: P O Box 17138

Reno, NV 89511

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Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Apr-15								
200-00-0000	Anderson Gary	CD49	0.00	0.00	369.00					369.00		369.00	369.00
1	Best Way Cabinets	CD41	0.00	0.00	126.00					126.00		0.00	126.00
110-00-0000	Caldwell Mike	CD49	0.00	0.00	13.00					13.00		13.00	13.00
120-00-0000	Carrow Rick	CD49	0.00	0.00	138.50					138.50		138.50	138.50
140-00-0000	Choate Mike	CD49	0.00	0.00	7.25					7.25		7.25	7.25
160-00-0000	Craig Emily	CD49	0.00	0.00	9.25					9.25		9.25	9.25
190-00-0000	Divinney Tyler	CD49	0.00	0.00	37.00					37.00		37.00	37.00
3	Evans Nelson & Co	CD41	0.00	0.00	53.50					53.50		0.00	53.50
240-00-0000	Everidge Roger	CD49	0.00	0.00	63.50					63.50		63.50	63.50
260-00-0000	Ferrell Kathy	CD49	0.00	0.00	11.50					11.50		11.50	11.50
440-00-0000	Leggett Karl	CD49	0.00	0.00	12.00					12.00		12.00	12.00
490-00-0000	Mazzotta Battista	CD49	0.00	0.00	33.25					33.25		33.25	33.25
530-00-0000	Miller Terrance	CD49	0.00	0.00	48.50					48.50		48.50	48.50
Total					922.25	0.00	0.00	0.00	0.00	922.25		742.75	922.25

Total Items Listed in this Period 13.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: May 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 16 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month May-15								
200-00-0000	Anderson Gary	CD49	0.00	0.00	461.25					461.25		461.25	461.25
110-00-0000	Caldwell Mike	CD49	0.00	0.00	27.25					27.25		27.25	27.25
120-00-0000	Carrow Rick	CD49	0.00	0.00	141.75					141.75		141.75	141.75
160-00-0000	Craig Emily	CD49	0.00	0.00	99.00					99.00		99.00	99.00
190-00-0000	Divinney Tyler	CD49	0.00	0.00	60.50					60.50		60.50	60.50
240-00-0000	Everidge Roger	CD49	0.00	0.00	167.00					167.00		167.00	167.00
260-00-0000	Ferrell Kathy	CD49	0.00	0.00	11.50					11.50		11.50	11.50
290-00-0000	Freitas Jeremy	CD49	0.00	0.00	47.25					47.25		47.25	47.25
410-00-0000	Keene Pat	CD49	0.00	0.00	75.25					75.25		75.25	75.25
440-00-0000	Leggett Karl	CD49	0.00	0.00	68.25					68.25		68.25	68.25
490-00-0000	Mazzotta Battista	CD49	0.00	0.00	61.25					61.25		61.25	61.25
530-00-0000	Miller Terrance	CD49	0.00	0.00	92.50					92.50		92.50	92.50
670-00-0000	Townsend James	CD49	0.00	0.00	18.50					18.50		18.50	18.50
Total					1,331.25	0.00	0.00	0.00	0.00	1,331.25		1,331.25	1,331.25

Total Items Listed in this Period 13.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: June 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 17 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Jun-15					Total Hours		
200-00-0000	Anderson Gary	CD49	0.00	0.00	360.75					360.75	360.75	360.75
110-00-0000	Caldwell Mike	CD49	0.00	0.00	26.00					26.00	26.00	26.00
120-00-0000	Carrow Rick	CD49	0.00	0.00	51.75					51.75	51.75	51.75
190-00-0000	Divinney Tyler	CD49	0.00	0.00	77.00					77.00	77.00	77.00
240-00-0000	Everidge Roger	CD49	0.00	0.00	175.50					175.50	175.50	175.50
320-00-0000	Hegenderfer Justin	CD49	0.00	0.00	24.75					24.75	24.75	24.75
370-00-0000	Ireland Stacy	CD49	0.00	0.00	16.25					16.25	16.25	16.25
410-00-0000	Keene Pat	CD49	0.00	0.00	37.50					37.50	37.50	37.50
440-00-0000	Leggett Karl	CD49	0.00	0.00	83.00					83.00	83.00	83.00
530-00-0000	Miller Terrance	CD49	0.00	0.00	78.00					78.00	78.00	78.00
550-00-0000	Parson Tammy	CD49	0.00	0.00	88.25					88.25	88.25	88.25
630-00-0000	Schmitz Max	CD49	0.00	0.00	15.75					15.75	15.75	15.75
670-00-0000	Townsend James	CD49	0.00	0.00	49.50					49.50	49.50	49.50
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	33.75					33.75	33.75	33.75
Total					1,117.75	0.00	0.00	0.00	0.00	1,117.75	1,117.75	1,117.75

Total Items Listed in this Period 14.00



# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: July 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 18 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Jul-15								
200-00-0000	Anderson Gary	CD49	0.00	0.00	360.75					360.75		360.75	360.75
140-00-0000	Choate Mike	CD49	0.00	0.00	14.50					14.50		14.50	14.50
160-00-0000	Craig Emily	CD49	0.00	0.00	11.25					11.25		11.25	11.25
190-00-0000	Divinney Tyler	CD49	0.00	0.00	48.50					48.50		48.50	48.50
210-00-0000	Duff Dan	CD49	0.00	0.00	27.00					27.00		27.00	27.00
240-00-0000	Everidge Roger	CD49	0.00	0.00	120.25					120.25		120.25	120.25
440-00-0000	Leggett Karl	CD49	0.00	0.00	23.25					23.25		23.25	23.25
450-00-0000	Lewis Anthony	CD49	0.00	0.00	27.50					27.50		27.50	27.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	11.00					11.00		11.00	11.00
550-00-0000	Parson Tammy	CD49	0.00	0.00	51.50					51.50		51.50	51.50
580-00-0000	Pritchard William	CD49	0.00	0.00	27.50					27.50		27.50	27.50
Total					723.00	0.00	0.00	0.00	0.00	723.00		723.00	723.00

Total Items Listed in this Period 11.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: August 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 19 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Aug-15					Total Hours		
200-00-0000	Anderson Gary	CD49	0.00	0.00	451.00					451.00	451.00	451.00
500-00-0000	Booth Cory	CD49	0.00	0.00	6.75					6.75	6.75	6.75
120-00-0000	Carrow Rick	CD49	0.00	0.00	135.25					135.25	135.25	135.25
140-00-0000	Choate Mike	CD49	0.00	0.00	35.50					35.50	35.50	35.50
190-00-0000	Divinney Tyler	CD49	0.00	0.00	115.50					115.50	115.50	115.50
240-00-0000	Everidge Roger	CD49	0.00	0.00	216.00					216.00	216.00	216.00
250-00-0000	Faoro Jeff	CD49	0.00	0.00	48.75					48.75	48.75	48.75
390-00-0000	Keeman Josh	CD49	0.00	0.00	12.00					12.00	12.00	12.00
440-00-0000	Leggett Karl	CD49	0.00	0.00	114.50					114.50	114.50	114.50
450-00-0000	Lewis Anthony	CD49	0.00	0.00	2.75					2.75	2.75	2.75
520-00-0000	Merrill Jim	CD49	0.00	0.00	59.00					59.00	59.00	59.00
530-00-0000	Miller Terrance	CD49	0.00	0.00	89.25					89.25	89.25	89.25
550-00-0000	Parson Tammy	CD49	0.00	0.00	40.25					40.25	40.25	40.25
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	33.75					33.75	33.75	33.75
Total					1,360.25	0.00	0.00	0.00	0.00	1,360.25	1,360.25	1,360.25

Total Items Listed in this Period 14.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: September 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 20 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Sep-15								
200-00-0000	Anderson Gary	CD49	0.00	0.00	360.75					360.75		360.75	360.75
120-00-0000	Carrow Rick	CD49	0.00	0.00	285.00					285.00		285.00	285.00
160-00-0000	Craig Emily	CD49	0.00	0.00	56.25					56.25		56.25	56.25
190-00-0000	Divinney Tyler	CD49	0.00	0.00	416.25					416.25		416.25	416.25
240-00-0000	Everidge Roger	CD49	0.00	0.00	135.25					135.25		135.25	135.25
250-00-0000	Faoro Jeff	CD49	0.00	0.00	148.00					148.00		148.00	148.00
440-00-0000	Leggett Karl	CD49	0.00	0.00	69.00					69.00		69.00	69.00
450-00-0000	Lewis Anthony	CD49	0.00	0.00	9.25					9.25		9.25	9.25
520-00-0000	Merrill Jim	CD49	0.00	0.00	82.50					82.50		82.50	82.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	104.50					104.50		104.50	104.50
670-00-0000	Townsend James	CD49	0.00	0.00	90.00					90.00		90.00	90.00
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	45.00					45.00		45.00	45.00
Total					1,801.75	0.00	0.00	0.00	0.00	1,801.75		1,801.75	1,801.75

Total Items Listed in this Period 12.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: **October 2015**

Address: P O Box 17138

Reno, NV 89511

Page #: 21 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month								
200-00-0000	Anderson Gary	CD49	0.00	0.00	451.00					451.00		451.00	451.00
120-00-0000	Carrow Rick	CD49	0.00	0.00	140.75					140.75		140.75	140.75
160-00-0000	Craig Emily	CD49	0.00	0.00	67.50					67.50		67.50	67.50
190-00-0000	Divinney Tyler	CD49	0.00	0.00	52.25					52.25		52.25	52.25
3	Evans Nelson & Co	CD41	0.00	0.00	8.75					8.75		0.00	8.75
240-00-0000	Everidge Roger	CD49	0.00	0.00	208.75					208.75		208.75	208.75
250-00-0000	Faoro Jeff	CD49	0.00	0.00	89.75					89.75		89.75	89.75
370-00-0000	Ireland Stacy	CD49	0.00	0.00	42.25					42.25		42.25	42.25
440-00-0000	Leggett Karl	CD49	0.00	0.00	76.50					76.50		76.50	76.50
450-00-0000	Lewis Anthony	CD49	0.00	0.00	17.00					17.00		17.00	17.00
520-00-0000	Merrill Jim	CD49	0.00	0.00	98.50					98.50		98.50	98.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	97.50					97.50		97.50	97.50
550-00-0000	Parson Tammy	CD49	0.00	0.00	10.00					10.00		10.00	10.00
570-00-0000	Phillips Josh	CD49	0.00	0.00	17.75					17.75		17.75	17.75
670-00-0000	Townsend James	CD49	0.00	0.00	33.75					33.75		33.75	33.75
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	22.50					22.50		22.50	22.50
Total					1,434.50	0.00	0.00	0.00	0.00	1,434.50		1,425.75	1,434.50

Total Items Listed in this Period 16.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: November 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 22 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Nov-15								
200-00-0000	Anderson Gary	CD49	0.00	0.00	338.25					338.25		338.25	338.25
120-00-0000	Carrow Rick	CD49	0.00	0.00	24.50					24.50		24.50	24.50
160-00-0000	Craig Emily	CD49	0.00	0.00	41.75					41.75		41.75	41.75
190-00-0000	Divinney Tyler	CD49	0.00	0.00	84.75					84.75		84.75	84.75
210-00-0000	Duff Dan	CD49	0.00	0.00	51.25					51.25		51.25	51.25
2	Egner Construction	CD41	0.00	0.00	110.50					110.50		0.00	110.50
240-00-0000	Everidge Roger	CD49	0.00	0.00	37.00					37.00		37.00	37.00
310-00-0000	Harris Jason	CD49	0.00	0.00	7.25					7.25		7.25	7.25
440-00-0000	Leggett Karl	CD49	0.00	0.00	43.00					43.00		43.00	43.00
480-00-0000	Marlowe Kevin	CD49	0.00	0.00	12.75					12.75		12.75	12.75
530-00-0000	Miller Terrance	CD49	0.00	0.00	106.50					106.50		106.50	106.50
670-00-0000	Townsend James	CD49	0.00	0.00	97.00					97.00		97.00	97.00
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	22.50					22.50		22.50	22.50
Total					977.00	0.00	0.00	0.00	0.00	977.00		866.50	977.00

Total Items Listed in this Period 13.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: December 2015

Address: P O Box 17138

Reno, NV 89511

Page #: 23 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Dec-15								
100-00-0000	Almeyda Jamie	CD49	0.00	0.00	13.50					13.50		13.50	13.50
600-00-0000	Bowen Kim	CD49	0.00	0.00	22.50					22.50		22.50	22.50
120-00-0000	Carrow Rick	CD49	0.00	0.00	467.25					467.25		467.25	467.25
190-00-0000	Divinney Tyler	CD49	0.00	0.00	69.50					69.50		69.50	69.50
210-00-0000	Duff Dan	CD49	0.00	0.00	24.25					24.25		24.25	24.25
3	Evans Nelson & Co	CD41	0.00	0.00	22.50					22.50		0.00	22.50
240-00-0000	Everidge Roger	CD49	0.00	0.00	49.50					49.50		49.50	49.50
250-00-0000	Faoro Jeff	CD49	0.00	0.00	6.75					6.75		6.75	6.75
310-00-0000	Harris Jason	CD49	0.00	0.00	21.00					21.00		21.00	21.00
440-00-0000	Leggett Karl	CD49	0.00	0.00	31.75					31.75		31.75	31.75
450-00-0000	Lewis Anthony	CD49	0.00	0.00	4.50					4.50		4.50	4.50
480-00-0000	Marlowe Kevin	CD49	0.00	0.00	56.50					56.50		56.50	56.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	48.75					48.75		48.75	48.75
670-00-0000	Townsend James	CD49	0.00	0.00	79.00					79.00		79.00	79.00
Total					917.25	0.00	0.00	0.00	0.00	917.25		894.75	917.25

Total Items Listed in this Period 14.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: January 2016

Address: P O Box 17138

Page #: 24 of 26

Reno, NV 89511

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Jan-16								
110-00-0000	Caldwell Mike	CD49	0.00	0.00	1.25					1.25		1.25	1.25
120-00-0000	Carrow Rick	CD49	0.00	0.00	483.00					483.00		483.00	483.00
190-00-0000	Divinney Tyler	CD49	0.00	0.00	53.50					53.50		53.50	53.50
240-00-0000	Everidge Roger	CD49	0.00	0.00	45.00					45.00		45.00	45.00
310-00-0000	Harris Jason	CD49	0.00	0.00	16.75					16.75		16.75	16.75
440-00-0000	Leggett Karl	CD49	0.00	0.00	39.00					39.00		39.00	39.00
450-00-0000	Lewis Anthony	CD49	0.00	0.00	22.50					22.50		22.50	22.50
480-00-0000	Marlowe Kevin	CD49	0.00	0.00	34.50					34.50		34.50	34.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	109.75					109.75		109.75	109.75
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	22.50					22.50		22.50	22.50
Total					827.75	0.00	0.00	0.00	0.00	827.75		827.75	827.75

Total Items Listed in this Period 10.00

# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: February 2016

Address: P O Box 17138

Page #: 25 of 26

Reno, NV 89511

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Feb-16								
100-00-0000	Almeyda Jamie	CD49	0.00	0.00	17.00					17.00		17.00	17.00
190-00-0000	Divinney Tyler	CD49	0.00	0.00	66.75					66.75		66.75	66.75
220-00-0000	Egner Matt	CD49	0.00	0.00	30.00					30.00		30.00	30.00
3	Evans Nelson & Co	CD41	0.00	0.00	67.00					67.00		0.00	67.00
240-00-0000	Everidge Roger	CD49	0.00	0.00	114.75					114.75		114.75	114.75
250-00-0000	Faoro Jeff	CD49	0.00	0.00	11.25					11.25		11.25	11.25
310-00-0000	Harris Jason	CD49	0.00	0.00	26.75					26.75		26.75	26.75
330-00-0000	Held Josh	CD49	0.00	0.00	214.25					214.25		214.25	214.25
440-00-0000	Leggett Karl	CD49	0.00	0.00	51.75					51.75		51.75	51.75
450-00-0000	Lewis Anthony	CD49	0.00	0.00	36.25					36.25		36.25	36.25
480-00-0000	Marlowe Kevin	CD49	0.00	0.00	35.50					35.50		35.50	35.50
530-00-0000	Miller Terrance	CD49	0.00	0.00	60.50					60.50		60.50	60.50
580-00-0000	Pritchard William	CD49	0.00	0.00	8.50					8.50		8.50	8.50
590-00-0000	Pritchard William or Everidge Anthony	CD49	0.00	0.00	17.50					17.50		17.50	17.50
670-00-0000	Townsend James	CD49	0.00	0.00	90.25					90.25		90.25	90.25
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	27.00					27.00		27.00	27.00
Total					875.00	0.00	0.00	0.00	0.00	875.00		808.00	875.00

Total Items Listed in this Period 16.00



# Monthly Detail Report

Account Number: 25415

Audit Period: June 1, 2014 to March 31, 2016

Employer: Rowlock Retail Construction

Month: **March 2016**

Address: P O Box 17138

Reno, NV 89511

Page #: 26 of 26

Phone: (775) 745-3818

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
					Month Mar-16								
240-00-0000	Everidge Roger	CD49	0.00	0.00	18.25					18.25		18.25	18.25
250-00-0000	Faoro Jeff	CD49	0.00	0.00	71.00					71.00		71.00	71.00
440-00-0000	Leggett Karl	CD49	0.00	0.00	73.25					73.25		73.25	73.25
450-00-0000	Lewis Anthony	CD49	0.00	0.00	43.25					43.25		43.25	43.25
480-00-0000	Marlowe Kevin	CD49	0.00	0.00	8.50					8.50		8.50	8.50
520-00-0000	Merrill Jim	CD49	0.00	0.00	61.25					61.25		61.25	61.25
690-00-0000	Wolfe Lucy	CD49	0.00	0.00	4.50					4.50		4.50	4.50
Total					280.00	0.00	0.00	0.00	0.00	280.00		280.00	280.00

Total Items Listed in this Period 7.00

# **Exhibit 3**

## Interest & Damages Summary

Account Number: 25415

Calculation Date: September 14, 2016

Employer: Rowlock Retail Construction  
Address: PO Box 17138  
Reno, Nevada 89511

Reporting Period	Delinquency Amount	Interest	Liquidated Damages	Total Due
June 2014	\$42,229.21	\$2,947.22	\$8,445.84	\$53,622.27
July 2014	\$74,799.20	\$5,020.76	\$14,959.84	\$94,779.80
August 2014	\$29,694.72	\$1,912.49	\$5,938.94	\$37,546.15
September 2014	\$50,946.41	\$3,148.86	\$10,189.28	\$64,284.55
October 2014	\$39,796.83	\$2,352.08	\$7,959.37	\$50,108.28
November 2014	\$21,842.21	\$1,234.51	\$4,368.44	\$27,445.16
December 2014	\$12,632.91	\$680.72	\$2,526.58	\$15,840.21
January 2015	\$29,779.08	\$1,520.93	\$5,955.82	\$37,255.83
February 2015	\$24,380.04	\$1,185.68	\$4,876.01	\$30,441.73
March 2015	\$17,244.59	\$792.62	\$3,448.92	\$21,486.13
April 2015	\$25,933.67	\$1,125.80	\$5,186.73	\$32,246.20
May 2015	\$37,434.75	\$1,525.56	\$7,486.95	\$46,447.26
June 2015	\$32,705.37	\$1,249.77	\$6,541.07	\$40,496.21
July 2015	\$21,154.98	\$753.61	\$4,231.00	\$26,139.59
August 2015	\$39,800.92	\$1,312.84	\$7,785.06	\$48,898.82
September 2015	\$52,719.21	\$1,606.09	\$9,378.75	\$63,704.05
October 2015	\$41,973.47	\$1,168.54	\$6,736.74	\$49,878.75
November 2015	\$28,587.02	\$724.16	\$4,099.38	\$33,410.56
December 2015	\$26,838.74	\$611.25	\$3,395.10	\$30,845.09
January 2016	\$24,219.97	\$485.56	\$2,659.35	\$27,364.88
February 2016	\$25,602.50	\$452.65	\$2,391.27	\$28,446.42
March 2016	\$8,192.80	\$119.00	\$633.30	\$8,945.10
Totals	\$708,508.60	\$31,930.70	\$129,193.74	\$869,633.04

**15 CV 06413**

**Exhibit B**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

CHICAGO REGIONAL COUNCIL OF	)	
CARPENTERS PENSION FUND <i>et al.</i> ,	)	
	)	
Plaintiffs,	)	15 CV 6413
v.	)	
	)	Judge Feinerman
ROWLOCK RETAIL CONSTRUCTION,	)	
INC., a Nevada corporation,	)	
	)	
Defendant.	)	

**DECLARATION OF KEVIN P. MCJESSY**

I, Kevin P. McJessey, hereby declare, under penalty of perjury pursuant to the laws of the United States, that the following statements are true:

1. I am one of the attorneys representing the Chicago Regional Council of Carpenters Pension Fund, the Chicago Regional Council of Carpenters Welfare Fund, the Chicago and Northeast Illinois Regional Council of Carpenter Apprentice and Trainee Program, and the Labor/Management Union Carpentry Cooperation Promotion Fund (collectively “the Trust Funds”) in the above-captioned lawsuit (“Lawsuit”) against Rowlock Retail Construction, Inc., a Nevada corporation (“Defendant”).

2. I have been licensed to practice law in the State of Illinois and the United States District Court for the Northern District of Illinois since 1995. I am an attorney with McJessey, Ching & Thompson, LLC (“MC&T”).

3. As part of my practice, I handle claims under ERISA. I personally represented the Trust Funds in this Lawsuit. I have represented the Trust Funds in this Lawsuit since its inception. As such I am familiar with the matters set forth in this declaration.

4. John Sopata is an attorney with MC&T. He has been licensed to practice law in Illinois since 1999.

5. Sheila Keating is a paralegal with MC&T. She has been a paralegal since 1987.

6. The Trust Funds have incurred \$14,498.67 in fees and expenses to compel Defendant to comply with its obligations under the terms of the Collective Bargaining Agreement and applicable trust agreements.

7. The Trust Funds have collectively incurred fees totaling \$9,926.00 for 48.9 hours of attorney services and \$1,956.00 for 20.6 hours of paralegal services. A redacted copy of the client ledger showing the time spent and a description of the work performed is attached as Exhibit 1.

Name	Services	Period	Hours	Rate	Total
Kevin McJessey ("KM")	Attorney	May 27, 2015 to Dec. 31, 2015	14.1	\$160/hr.	\$2,270.00
Sheila Keating ("SK")	Paralegal	June 10, 2015 to Dec. 31, 2015	2.6	\$60/hr.	\$156.00
Kevin McJessey ("KM")	Attorney	Jan. 1, 2016 to Present	33.3	\$220/hr.	\$7,326.00
John Sopata ("JS")	Attorney	Jan. 1, 2016 to Present	1.5	\$220/hr.	\$330.00
Sheila Keating ("SK")	Paralegal	Jan. 1, 2016 to Present	18.0	\$100/hr.	\$1,800.00
Total					\$11,882.00

The hourly rate for attorneys and paralegals charged to the Trust Funds as set forth above is consistent with the rates approved in the Northern District of Illinois for ERISA collection work. *See, e.g., Rappa v. Sun Life Assur. Co.*, 2014 U.S. Dist. LEXIS 124896, \*11 (W.D. Wis. Sept. 8, 2014) ("Sun Life does not object to plaintiff's counsel's rate of \$300 per hour, and the court finds that rate reasonable given the nature of ERISA cases."); *Board of Trustees of the Rockford Pipe*

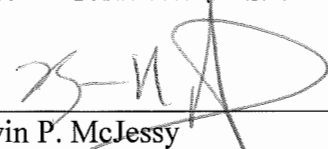
*Trades Indus. Pension Fund v. Fiorenza Enters.*, 2011 U.S. Dist. LEXIS 28209, 21-22 (N.D. Ill. Mar. 18, 2011) (“the court finds that the hourly rates [of \$195, \$210 and \$235 per hour] . . . are reasonable” for fringe benefit trust funds lawsuit against employer to collect unpaid contributions); *Divane v. Mitchell Sec. Sys.*, 2008 U.S. Dist. LEXIS 27825 (N.D. Ill. Apr. 7, 2008) (“The court finds that the billing rates [of \$220.00 to 240.00 for attorneys] are reasonable.”).

8. The Trust Funds incurred \$2,616.67 in expenses for the filing fee, process server charges, legal research charges, courier charges, research charge, photocopy charges and postage charges. A detailed list of expenses incurred by the Trust Funds in this matter is attached hereto as Exhibit 2.

9. The attorneys’ fees, paralegal fees and costs charged to the Trust Funds in this matter are consistent with MC&T’s regular charges for services to the Trust Funds on similar matters.

10. I have personal knowledge of the matters stated in this affidavit and could testify competently to them.

FURTHER AFFIANT SAYETH NOT.

  
\_\_\_\_\_  
Kevin P. McJessey                      Date

# **Exhibit 1**



## Client Ledger

ALL DATES

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
<b>1000 Chicago Regional Council of Carpenters -</b>						
<b>0241-ROWL</b>	<b>Rowlock Retail Construction - Audit</b>		<b>Resp Lawyer: KM</b>			
5/27/2015	Expense Recovery	Postage Recovery		0.00		7.44
5/27/2015	Lawyer: KM 0.50 Hrs X 160.00	Reviewed correspondence from J. Hatcher forwarding request for audit demand letter. Reviewed online information regarding company and contact information. Prepared audit demand letter.	KM	0.50	80.00	
5/31/2015	Expense Recovery	Photocopy Recovery		0.00		0.96
6/10/2015	Lawyer: SK 0.20 Hrs X 60.00	Reviewed envelope returned by USPS directed to Rowlock registered agent, Nichols Business; prepared correspondence to Nichols Business reforwarding audit demand letter to Rowlock.	SK	0.20	12.00	
6/10/2015	Lawyer: KM 0.10 Hrs X 160.00	Reviewed letter returned to Rowlock Construction; arrangements with S. Keating to <b>REDACTED</b>	KM	0.10	16.00	
6/17/2015	Lawyer: KM 0.30 Hrs X 160.00	Reviewed correspondence from J. Hatcher whether we have received any response from Rowlock; reviewed file materials concerning whether Rowlock responded to demands for audit. (.2) Prepared correspondence to J. Hatcher providing summary of results of demands on Rowlock. (.1)	KM	0.30	48.00	
6/22/2015	Billing on Invoice 9288	FEES 80.00 DISBS 8.40				0.00
7/13/2015	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
7/20/2015	Billing on Invoice 9369	FEES 76.00				0.00
7/22/2015	Lawyer: SK 0.40 Hrs X 60.00	Prepared civil cover sheet, K. McJessey appearance and summons to Rowlock (.2); filed complaint, civil cover sheet and appearance electronically with court (.2).	SK	0.40	24.00	
7/22/2015	Lawyer: KM 2.20 Hrs X 160.00	Reviewed audit referral file material for filing of claim. Research on information about defendant. Prepared complaint. Reviewed appearance, summons and civil cover sheet prior to filing. Telephone call to client to <b>REDACTED</b>	KM	2.20	352.00	
7/23/2015	Lawyer: SK 0.80 Hrs X 60.00	Reviewed ECF notice re judge assignments and completed summons as appropriate (.1); prepared email correspondence to court intake clerk forwarding summons for issuance (.2); confer with prepare email correspondence to Nevada process server forwarding summons and complaint for service (.3); updated open file report to add case number and judges' information (.1); prepared email correspondence to J. Libby and N. Lagalo <b>REDACTED</b> (.1).	SK	0.80	48.00	
7/23/2015	Lawyer: KM 0.10 Hrs X 160.00	Reviewed ECF Notice of Judge Assignment.	KM	0.10	16.00	
7/28/2015	Chicago Regional Council of Carpenters - AUDITS	PMT -		0.00		
7/29/2015	Lawyer: SK 0.20 Hrs X 60.00	Prepared correspondence to Judge Feinerman forwarding file-stamped copy of complaint.	SK	0.20	12.00	
7/29/2015	Lawyer: KM 0.10	Reviewed ECF court order of Judge Feinerman setting	KM	0.10	16.00	

Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
	Hrs X 160.00	initial status hearing.				
7/29/2015	Lawyer: KM 0.10	Coordinate with S. Keating regarding REDACTED	KM	0.10	16.00	
	Hrs X 160.00	REDACTED . (1)				
7/30/2015	Lawyer: KM 0.50	Numerous confers with S. Keating regarding REDACTED	KM	0.50	80.00	
	Hrs X 160.00	REDACTED online research of Rowlock and owner for service and arrangements to have process server skip-trace owner and serve.				
7/31/2015	US Messenger & Logistics	Courier Recovery		0.00		35.20
7/31/2015	LexisNexis	Legal Research - July 2015 -		0.00		43.00
7/31/2015	LexisNexis	Legal Research - July 2015 -		0.00		8.40
7/31/2015	Expense Recovery	Photocopy Recovery		0.00		1.68
8/19/2015	Lawyer: SK 0.20	Reviewed Nevada process server's affidavit of service and filed same with court.	SK	0.20	12.00	
	Hrs X 60.00					
8/19/2015	Lawyer: SK 0.20	Reviewed email from process server and confer with process server regarding unsuccessful service attempts and skip trace of Rowlock's president -- Nevada server traced T. Lang to 6180 Englestone Dr., #323 in Sparks, NV but Lang no longer at this address; Lang has nothing recorded under his name in the area; process server checking with US Postmaster for Lang post office boxes in Reno and Nashville.	SK	0.20	12.00	
	Hrs X 60.00					
8/20/2015	Billing on Invoice 9448	FEES 564.00 DISBS 88.28				0.00
8/20/2015	Lawyer: KM 0.50	Reviewed and responded to correspondence from S. Moss, counsel for Rowlock seeking to respond to complaint filed by Trust Funds. (1) Telephone call with S. Moss advising that Rowlock wants to cooperate with audit, provide documents. (2) Prepared correspondence to J. Hatcher et al. advising of contact by S. Moss. (1) Reviewed correspondence from S. Moss advising that Rowlock will work with its accountant to gather payroll records and other records requested by the auditors. (1)	KM	0.50	80.00	
	Hrs X 160.00					
8/21/2015	Capital One Services	Filing Fee -		0.00		400.00
8/21/2015	Capital One Services	Process Server recovery - Service Attempt on Reg. Agent at address through Secy. of State		0.00		65.00
8/21/2015	Capital One Services	Process Server recovery - Service Made on Reg. Agent at new address		0.00		75.00
8/24/2015	Lawyer: KM 0.10	Reviewed and responded to correspondence from J. Hatcher forwarding record request and advising no contact from Langhorst Construction so far.	KM	0.10	16.00	
	Hrs X 160.00					
8/24/2015	Lawyer: KM 0.10	Reviewed correspondence from J. Hatcher forwarding document request to Rowlock Construction.	KM	0.10	30.00	
	Hrs X 300.00					
9/3/2015	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
9/9/2015	Lawyer: KM 0.60	Reviewed file for status of the audit; prepared correspondence to J. Hatcher inquiring on the status of the audit. (2) Prepared correspondence to S. Moss, counsel for defendant, forwarding or re-forwarding record request and inquiring on whether he knows his client's status of response to the auditor. (1) Reviewed correspondence from J. Hatcher advising no response	KM	0.60	96.00	
	Hrs X 160.00					

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
		from Rowlock. (.1) Reviewed correspondence from S. Moss regarding his client will respond shortly now that they have the record request from J. Hatcher as sent by KPM today. (.1) Prepared correspondence to J. Hatcher advising that Rowlock will be responding soon. Prepared correspondence to S. Moss asking that his client respond to auditor directly with confirmation as to when records will be produced. (.1)				
9/10/2015	Lawyer: KM 1.40 Hrs X 160.00	Appeared in court before Judge Feinerman for status hearing on audit and service on Defendant. Reviewed ECF court order of Judge Feinerman regarding hearing continued to 10/27/15; prepared correspondence to S. Moss, counsel for Rowlock Retail, forwarding Court order.	KM	1.40	224.00	
9/14/2015	Expense Recovery	Postage Recovery		0.00		0.49
9/16/2015	Lawyer: KM 0.20 Hrs X 160.00	Prepared correspondence to S. Moss to inquire on status of production of records to Legacy. Prepared correspondence to J. Hatcher inquiring whether he has heard from Rowlock Construction.	KM	0.20	32.00	
9/17/2015	Lawyer: KM 0.10 Hrs X 160.00	Reviewed correspondence from J. Hatcher regarding availability to discuss audit status. Reviewed correspondence from S. Moss confirming that Tom Lang from Rowlock has confirmed the request for financial records and will contact accountant to produce same.	KM	0.10	16.00	
9/18/2015	Billing on Invoice 9523	FEES 150.00 DISBS 540.00				0.00
9/24/2015	Midwest Investigations	Process Server recovery - Advanced Fee-NonService-Nevada-Rowlock President		0.00		65.00
9/30/2015	Lawyer: KM 0.50 Hrs X 160.00	Reviewed correspondence from J. Hatcher regarding lack of response by Rowlock Retail Construction in responding to audit. (.1) Reviewed file materials for status of communications with Rowlock's counsel. (.2) Telephone call to S. Moss, Rowlock's counsel, regarding lack of follow up by his client, left message; prepared correspondence to S. Moss regarding same and reforwarding record request. (.2)	KM	0.50	80.00	
10/1/2015	Lawyer: KM 0.10 Hrs X 160.00	Reviewed correspondence from S. Moss acknowledging receipt of KPM's two prior emails, emails forwarded to Rowlock with direction to respond to the auditor directly.	KM	0.10	16.00	
10/7/2015	Lawyer: KM 0.10 Hrs X 160.00	Reviewed correspondence from J. Hatcher advising that Tom Lang from Rowlock has called and advised he is in process of gathering records to be produced.	KM	0.10	16.00	
10/9/2015	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
10/19/2015	Billing on Invoice 9590	FEES 448.00 DISBS 65.49				0.00
10/26/2015	Lawyer: KM 0.10 Hrs X 160.00	Prepared correspondence to J. Hatcher inquiring on status of production of records by Rowlock.	KM	0.10	16.00	
10/27/2015	Lawyer: KM 1.50 Hrs X 160.00	Reviewed correspondence from J. Hatcher advising that no documents have been produced by Rowlock. Prepared correspondence to S. Moss, counsel for Rowlock advising that he needs to get appearance on	KM	1.50	240.00	

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
		file by Thursday or Trust Funds will move for a default on Friday. (.1) Appeared in court before Judge Feinerman for hearing on status of audit, reported progressing slow with intent to bring a motion for default if no appearance before then. (1.3) Reviewed correspondence from S. Moss advising he received KPM email and will so advise Rowlock. (.1)				
10/27/2015	Lawyer: KM 0.10 Hrs X 160.00	Telephone call with M. Ragona regarding results of hearing this morning, request that KPM be kept up to date on any production of records.	KM	0.10	16.00	
10/29/2015	PACEr	PACR		0.00		3.30
11/4/2015	Expense Recovery	Postage Recovery		0.00		0.49
11/4/2015	Lawyer: KM 0.10 Hrs X 160.00	Prepared correspondence to S. Moss forwarding court order.	KM	0.10	16.00	
11/9/2015	Lawyer: SK 0.60 Hrs X 60.00	Filed motion for entry of default order with court (.2); filed notice of motion with court (.2); prepared correspondence to Judge Feinerman forwarding file-stamped courtesy copies (.2).	SK	0.60	36.00	
11/9/2015	Lawyer: KM 2.30 Hrs X 160.00	Prepared motion for entry of default judgment and reviewed file materials for information necessary to draft the motion and for exhibits to attach to the motion and prepared draft order to attach to the motion. (2.1) Coordinated with S. Keating to f REDACTED REDACTED REDACTED (.2)	KM	2.30	368.00	
11/9/2015	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
11/9/2015	Expense Recovery	Postage Recovery		0.00		3.28
11/10/2015	Lawyer: KM 0.20 Hrs X 160.00	Prepared correspondence to J. Beanes regarding whether to strike status hearing date in light of motion that has been filed. (.1) Reviewed ECF court order of Judge Feinerman striking hearing date and resetting to date motion is scheduled. (.1)	KM	0.20	32.00	
11/16/2015	Lawyer: KM 0.10 Hrs X 160.00	Reviewed and responded to correspondence from J. Hatcher regarding Tom from Rowlock Construction advising documents will be produced by 11/20/15.	KM	0.10	16.00	
11/19/2015	Lawyer: KM 1.30 Hrs X 160.00	Appeared in court before Judge Feinerman for hearing on motion for default on audit; motion granted, Rowlock ordered to submit to audit.	KM	1.30	208.00	
11/20/2015	Billing on Invoice 9662	FEES 304.00 DISBS 3.30				0.00
11/20/2015	Expense Recovery	Postage Recovery		0.00		0.49
11/20/2015	Lawyer: KM 0.20 Hrs X 160.00	Reviewed ECF court order of Judge Feinerman setting hearing date for 1/19/15 and ordering submission to audit by 12/10/15. (.1) Prepared correspondence to S. Moss forwarding court order. (.1)	KM	0.20	32.00	
11/30/2015	Lawyer: KM 0.50 Hrs X 160.00	Reviewed correspondence from J. Hatcher forwarding record request and advising that minimal records have been produced to date; reviewed record request. (.1) Prepared correspondence to S. Moss forwarding record request and court order of Judge Feinerman entering default and ordering compliance with audit by December 9, 2015. (.2) Reviewed correspondence and responded to correspondence from S. Moss to his client	KM	0.50	80.00	

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
		forwarding record request and court order and directing compliance. (.1) Prepared correspondence to J. Hatcher, M. Ragona, J. Libby and N. Lagalo forwarding <b>REDACTED</b> (.1)				
11/30/2015	Expense Recovery	Photocopy Recovery		0.00		11.76
12/14/2015	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
12/15/2015	Billing on Invoice 9752	FEES 788.00 DISBS 16.02				0.00
12/17/2015	US Messenger & Logistics	Courier Recovery		0.00		14.55
12/28/2015	Lawyer: KM 0.10 Hrs X 160.00	Reviewed correspondence from J. Hatcher advising no additional information from Rowlock received to date.	KM	0.10	16.00	
1/7/2016	Lawyer: KM 0.60 Hrs X 220.00	Reviewed file materials for status of compliance with Court order requiring Rowlock to submit to an audit. (.2) Telephone call with J. Hatcher regarding status of production of records after 11/19/15 date of court order and after 11/30/15 date when record request was sent to Rowlock. (.2) Prepared correspondence to S. Moss, counsel for Rowlock, advising his client has not complied with the audit requests, we will file motion for rule to show cause, and resending record request and court order. (.2)	KM	0.60	132.00	
1/12/2016	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
1/14/2016	Billing on Invoice 9819	FEES 16.00 DISBS 14.55				0.00
1/15/2016	Lawyer: SK 0.60 Hrs X 100.00	Prepared notice of motion for motion for rule to show cause; filed motion for rule to show cause with court; filed notice of motion with court; prepared correspondence to Judge Feinerman forwarding file-stamped copies.	SK	0.60	60.00	
1/15/2016	Expense Recovery	Postage Recovery		0.00		3.72
1/15/2016	Lawyer: KM 1.60 Hrs X 220.00	Reviewed file materials for status of audit, orders for production of records and compliance. (.3) Prepared correspondence to J. Hatcher regarding whether Rowlock Retail has produced requested records. (.1) Reviewed correspondence from J. Hatcher advising documents not produced. (.1) Prepared motion for rule to show cause for Rowlock's failure to comply with Court order requiring audit; reviewed file materials as necessary to prepare motion and gather exhibits. (1.1)	KM	1.60	352.00	
1/19/2016	Lawyer: SK 0.30 Hrs X 100.00	Prepared amended notice of motion and filed same with court; prepared correspondence to Judge Feinerman forwarding file-stamped courtesy copy of same.	SK	0.30	30.00	
1/19/2016	Expense Recovery	Postage Recovery		0.00		0.98
1/19/2016	Lawyer: KM 1.50 Hrs X 220.00	Appeared in court before Judge Feinerman for status hearing and hearing on motion for rule to show cause; motion continued to 1/27/16.	KM	1.50	330.00	
1/25/2016	Lawyer: SK 0.20 Hrs X 100.00	Prepared appearance of J. Sopata and filed same with court.	SK	0.20	20.00	
1/27/2016	Lawyer: JS 1.50	Attended motion for rule to show cause hearing at which	JS	1.50	330.00	

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
1/27/2016	Hrs X 220.00 Lawyer: KM 0.10	motion was granted. Reviewed ECF court order of Judge Feinerman setting	KM	0.10	22.00	
1/29/2016	Hrs X 220.00 Chicago Regional Council of Carpenters - Audits	rule to show cause. PMT -		0.00		
1/31/2016	US Messenger & Logistics	Courier Recovery		0.00		14.55
1/31/2016	Expense Recovery	Photocopy Recovery		0.00		15.00
2/1/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed correspondence from J. Hatcher advising that Legacy Professionals has not yet received any of the documents requested in the latest record request.	KM	0.10	22.00	
2/3/2016	Expense Recovery	Postage Recovery		0.00		0.49
2/3/2016	Lawyer: SK 0.30 Hrs X 100.00	Reviewed documents from local process server and 2015 Lexis report for current address information for Thomas Lang for service of rule to show cause order; confer with process server re: same.	SK	0.30	30.00	
2/3/2016	Lawyer: KM 0.50 Hrs X 220.00	Telephone call with N. Lagalo [REDACTED] [REDACTED] (.2) Reviewed correspondence from N. Lagalo [REDACTED] (.3)	KM	0.50	110.00	
2/3/2016	Lawyer: KM 0.20 Hrs X 220.00	Telephone call with J. Hatcher regarding his calls with T. Lang, whether he has any contact information and confirm number he called to reach T. Lang.	KM	0.20	44.00	
2/3/2016	Lawyer: KM 1.20 Hrs X 220.00	Confer with S. Keating regarding [REDACTED] (.2) KPM research on whereabouts of T. Lang and Rowlock Construction and reviewed Intellius report. (1.0)	KM	1.20	264.00	
2/4/2016	Lawyer: KM 0.20 Hrs X 220.00	Prepared correspondence to S. Moss, counsel for Rowlock, forwarding RTSC order and Docket Entry for RTSC order and asking for return call to discuss the matter.	KM	0.20	44.00	
2/5/2016	Lawyer: KM 0.90 Hrs X 220.00	Telephone call from S. Moss regarding Rule to Show Cause Order, contention that Rowlock has a \$10K bond and work performed by Rowlock and whether he will provide T. Lang's address. (.3) Prepared correspondence to N. Lagalo [REDACTED] (.2) Prepared correspondence to J. Hatcher regarding Rowlock Retail audit and contention that T. Lang paid workers and extra amount to cover their fringes, whether he has information sufficient to complete an audit and request that if T. Lang contacts him to obtain contact information from T. Lang so we can serve the rule to show cause.. (.3) Reviewed correspondence from J. Hatcher advising he does not have sufficient information to even complete a preliminary findings audit. (.1)	KM	0.90	198.00	
2/9/2016	Lawyer: KM 0.80 Hrs X 220.00	Research deed records from Washoe County, NV online for information on T. Lang for purposes of service of Rule to Show Cause order. (.6) Reviewed	KM	0.80	176.00	

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
		correspondence from N. Lagalo <b>REDACTED</b> <b>REDACTED</b> (.1) Reviewed correspondence from N. Lagalo regarding <b>REDACTED</b> <b>REDACTED</b> (.1)				
2/10/2016	Lawyer: KM 1.40 Hrs X 220.00	Appeared in court for hearing before Judge Feinerman on status of service of order for rule to show cause hearing, hearing continued to 3/29/16 due to T. Lang's avoidance of service.	KM	1.40	308.00	
2/10/2016	Lawyer: KM 0.20 Hrs X 220.00	Reviewed ECF court order of Judge Feinerman regarding Rule to Show Cause Hearing and arrangements with S. Keating to <b>REDACTED</b> <b>REDACTED</b>	KM	0.20	44.00	
2/11/2016	Lawyer: SK 2.60 Hrs X 100.00	Several conferences with local process server regarding attempts to locate and serve Thomas Lang in Nevada with rule to show cause order -- Reno process server unable to locate valid address and affect service, reviewed affidavit of non service from Reno process server (.3); confer with Reno investigative/detective agency requesting more intensive search for Thomas Lang and eventual service of order (.2); review file materials and past database searches and prepared document of current location information of Thomas Lang to forward to Reno investigator (1.6); review of report from N. Lagalo and confer with K. McJessy as <b>REDACTED</b> <b>REDACTED</b> (.3); prepared email correspondence to Reno investigator forwarding detailed report of Tom Lang for his investigation (.2).	SK	2.60	260.00	
2/11/2016	Lawyer: KM 0.20 Hrs X 220.00	Reviewed affidavit of nonservice from Robert Deale, process server trying to locate T. Lang. (.1) Reviewed notes from R. Deale's efforts to locate and serve T. Lang. (.1)	KM	0.20	44.00	
2/18/2016	Lawyer: KM 0.50 Hrs X 220.00	Reviewed documents related to efforts to locate T. Lang including obituary of S. Lang, deeds and property tax records; confer with S. Keating regarding <b>REDACTED</b> <b>REDACTED</b>	KM	0.50	110.00	
2/19/2016	Billing on Invoice 9918	FEES 1276.00 DISBS 34.25				0.00
2/19/2016	Lawyer: SK 0.20 Hrs X 100.00	Reviewed email from Reno investigator that nothing substantial has been discovered in search for Thomas Lang but suggests to start service attempts at Black Diamond Dr. and Pullman Dr. locations in Sparks, NV; prepared email correspondence to investigator forwarding 2/10/16 and 11/19/15 orders for service.	SK	0.20	20.00	
2/24/2016	Lawyer: SK 0.30 Hrs X 100.00	Confer with K. McJessy re: <b>REDACTED</b> <b>REDACTED</b> <b>REDACTED</b>	SK	0.30	30.00	
2/24/2016	Lawyer: KM 0.20 Hrs X 220.00	Confer with S. Keating regarding <b>REDACTED</b> <b>REDACTED</b>	KM	0.20	44.00	



Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
2/29/2016	Expense Recovery	Photocopy Recovery		0.00		3.36
2/29/2016	Midwest Investigations	Process Server recovery - Attempted Service by Chicago Server in Nevada		0.00		95.00
3/1/2016	Lawyer: SK 0.10 Hrs X 100.00	Prepared email correspondence to Reno investigator requesting service update.	SK	0.10	10.00	
3/1/2016	Lawyer: KM 0.50 Hrs X 220.00	Reviewed correspondence from J. Hatcher regarding status of response to record request. Prepared correspondence to J. Hatcher regarding status pending rule to show cause and service of same. (.2) Telephone call with J. Hatcher regarding whether he has any information that would assist in locating T. Lang for service purposes. (.2) Telephone call from J. Hatcher following up on prior call and relaying phone number that he had for T. Lang. (.1)	KM	0.50	110.00	
3/2/2016	Lawyer: SK 0.40 Hrs X 100.00	Reviewed additional email from Nevada investigator regarding results of his various searches for T. Lang; confer with K. McJessey re: [REDACTED]; prepared email correspondence to Nevada investigator to make service attempt(s) immediately as have 3/18/16 deadline; confer with and prepared email correspondence to Ohio investigator regarding background information on S. Lang and 3 Columbus OH addresses, request to run search, and eventual service attempts.	SK	0.40	40.00	
3/2/2016	Lawyer: KM 0.30 Hrs X 220.00	Reviewed correspondence from S. Keating to Jeff, Reno process server, regarding [REDACTED] (.1) Confer with S. Keating regarding [REDACTED] (.2)	KM	0.30	66.00	
3/3/2016	Lawyer: SK 1.20 Hrs X 100.00	Reviewed email from Ohio investigator re cell phone search for T. Lang showed a "Jamie Marie Brennan" match at 512 Old Hickory Blvd. in Nashville; reviewed prior Lexis report for J. Brennan and/or Nashville matches; exchanged several emails with Ohio investigator regarding ownership history of 754 Linwood property in Columbus and 838 4th Ave. in Columbus and that properties are possible "flips" and discussed [REDACTED] with K. McJessey. (.7). Exchange numerous emails with Reno investigator re status and budget; unsuccessful service attempts made at Pullman Dr. property -- is probably part-time residence of parents and front door is padlocked; link of Pullman Dr. in Reno to UPS mailing box on Baring Blvd; service attempt at 4425 Black Diamond Dr. location where K. Lang said husband stated that Tom Lang moved to Ohio and is in the construction business and discussed same with K. McJessey. (.5).	SK	1.20	120.00	
3/3/2016	Lawyer: KM 0.40 Hrs X 220.00	Confer with S. Keating regarding [REDACTED] [REDACTED]	KM	0.40	88.00	
3/4/2016	Spencer Investigations	Process Server recovery - Database Searches and Service Attempts in Sparks NV		0.00		300.00
3/4/2016	Lawyer: KM 0.20 Hrs X 220.00	Confer with S. Keating regarding [REDACTED] [REDACTED]	KM	0.20	44.00	
3/4/2016	Lawyer: SK 0.50	Reviewed email from Reno investigator re status and	SK	0.50	50.00	



Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
	Hrs X 100.00	service attempts and confer with K. McJessy regarding [REDACTED] prepared email to Reno investigator to cease further service attempts at the Pullman Dr. property (.4); reviewed email from Reno investigator regarding \$200 budget exceeded by additional \$100 and will forward invoice (.1).				
3/7/2016	Lawyer: KM 0.30 Hrs X 220.00	Confer with S. Keating regarding [REDACTED] [REDACTED]; reviewed memorandum from J. Partyka to K. McJessy regarding update on service attempts, USPS information on post office box registered to T. Lang and property search results.	KM	0.30	66.00	
3/7/2016	Lawyer: SK 2.30 Hrs X 100.00	Reviewed Reno investigator's 3/5/16 update with possible new address on Brentworth in Reno, review file materials regarding Reno address and tie-ins to Debbie Nystrom or Garafola couple who currently own Brentworth home in Reno, confer with K. McJessy re: [REDACTED] (.4); exchange numerous emails with Reno investigator regarding estimated cost for service attempts in Reno and phone search results (.6). Confer with K. McJessy regarding [REDACTED] [REDACTED], performed Lexis search of J. Riffel and reviewed same, updated Lexis report of T. Lang and reviewed same, researched Nashville property records for Old Hickory Blvd. location (1.3).	SK	2.30	230.00	
3/8/2016	Lawyer: SK 1.00 Hrs X 100.00	Reviewed email from Ohio investigator regarding unsuccessful service attempts on Linden Ave. and 4th Avenue in Columbus; exchange numerous emails with Columbus OH investigator re: 4th Avenue property possibly being a duplex, possible office for Rowlock Retail on Tech Center Dr. and that T. Lang is in fact flipping numerous homes in the Columbus area; confer with K. McJessy re [REDACTED] (.4). Exchange numerous emails with Reno investigator regarding Brentworth and Arrowcreek residences in Reno; that Brentworth better match as connects to POB 17138, Reno that Lang is using in Columbus and confer with K. McJessy re [REDACTED] email to Reno investigator to attempt service on both residences (.6)	SK	1.00	100.00	
3/8/2016	Lawyer: KM 0.30 Hrs X 220.00	Confer with S. Keating regarding [REDACTED] [REDACTED]	KM	0.30	66.00	
3/9/2016	Chicago Regional Council of Carpenters Pension Fund	PMT -		0.00		
3/9/2016	Lawyer: KM 0.20 Hrs X 220.00	Prepared correspondence to S. Moss, counsel for Rowlock Retail Construction asking about contact information from T. Lang, advising of effort to serve him and whether S. Moss will consent to KPM contacting T. Lang directly.	KM	0.20	44.00	
3/10/2016	Lawyer: SK 0.30 Hrs X 100.00	Confer with and exchange emails with Columbus OH investigator regarding recent unsuccessful service attempts and that he believes T. Lang is in Nevada;	SK	0.30	30.00	

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
		direct Columbus investigator to verify that 254 Tech Center Dr. building does not have an office where T. Lang or Rowlock is operating from; email from Columbus investigator that Tech Center Dr. location does not exist.				
3/11/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed correspondence from S. Moss regarding process server Jeff Partyka service efforts and effort to seek approval to allow KPM to contact T. Lang and issues surrounding \$10K cash bond.	KM	0.10	22.00	
3/14/2016	Lawyer: KM 0.10 Hrs X 220.00	Telephone call with M. Ragona regarding status of service of rule to show cause order, no compliance with audit by T. Lang and Rowlock Retail Construction.	KM	0.10	22.00	
3/14/2016	Lawyer: KM 0.20 Hrs X 220.00	Review 3/11/16 correspondence from S. Moss regarding whether to consent to direct contact with T. Lang, \$10,000 bond and contact by process server. Prepared correspondence to S. Moss advising no bond and follow up on right to contact T. Lang directly.	KM	0.20	44.00	
3/14/2016	Lawyer: SK 0.20 Hrs X 100.00	Reviewed Reno investigator's 3/11/16 memo re: unsuccessful service attempts at Brentworth and Arrowcreek location, investigator's subsequent teleconference with T. Lang co-worker Rick Carrow, with T. Lang directly and with attorney S. Moss (Lang and Moss both discussed with investigator that they believed matter was resolved and there was no wrongdoing); confer with K. McJessy re [REDACTED]	SK	0.20	20.00	
3/17/2016	Spencer Investigations	Process Server recovery - Attempts in Reno NV (Brentworth, Arrowcreek)		0.00		90.00
3/18/2016	Billing on Invoice 9989	FEES 1748.00 DISBS 98.85				0.00
3/22/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed correspondence from S. Moss regarding money paid by Rowlock for a bond.	KM	0.10	22.00	
3/25/2016	Capital One Services	Litigation Costs - Intellius Report for T. Lang		0.00		49.95
3/25/2016	Capital One Services	Process Server recovery - Ohio Investigator Skip Traces, Database Searches, Service Attempts		0.00		150.00
3/28/2016	Lawyer: KM 0.40 Hrs X 220.00	Reviewed file materials to have a good summary of facts regarding investigation and service attempts on T. Lang in advance of status hearing set for tomorrow; confer with S. Keating regarding [REDACTED]	KM	0.40	88.00	
3/29/2016	Lawyer: SK 0.50 Hrs X 100.00	Prepared affidavit of non-service for Columbus, OH investigator and prepared email correspondence forwarding same for signature; prepared affidavit of non-service for Reno, NV investigator and prepared email correspondence forwarding same for signature.	SK	0.50	50.00	
3/29/2016	Lawyer: KM 1.30 Hrs X 220.00	Appeared in Court before Judge Feinerman regarding status of service of Rule to Show Cause Order and request leave to issue a subpoena to serve parties to find Mr. Lang's address. (1.3)	KM	1.30	286.00	
3/29/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed ECF court order of Judge Feinerman resetting rule to show cause hearing to 5/31/16 and granting leave to issue subpoenas for limited purpose of locating T. Lang's address.	KM	0.10	22.00	
3/29/2016	Lawyer: KM 0.50 Hrs X 220.00	Telephone call from J. Libby regarding [REDACTED] [REDACTED] (1) Reviewed file	KM	0.50	110.00	

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
		materials on service addresses. (.2) Prepared correspondence to J. Libby [REDACTED] . (.1) Reviewed and responded to correspondence from J. Libby [REDACTED] (.1)				
3/30/2016	Lawyer: SK Hrs X 100.00	2.10 Reviewed file materials, investigator notes, Nevada Contractor Licensing Board, and internet searches for service address information for subpoenas to US Bank, Law Offices of Michael Springer, Fred Olivieri Construction, International Fidelity Insurance and Worldwide Insurance (.7); prepared document subpoenas to US Bank, Office of Michael Springer, Fred Olivieri Construction, International Fidelity and Worldwide Insurance (.3); prepared subpoena compliance letters for US Bank, Office of Michael Springer, Fred Olivieri Construction, International Fidelity and Worldwide Insurance (.3); exchange emails with Nevada process server and transmitted subpoenas and letters for service upon US Bank, Office of Michael Springer and International Fidelity (.4); prepared email correspondence to local process server forwarding subpoena and compliance letter for service to Olivieri Construction (.2); confer with and prepared email correspondence to Phoenix process server transmitting subpoena and compliance letter for service upon Worldwide Insurance (.2)	SK	2.10	210.00	
3/30/2016	Lawyer: KM Hrs X 220.00	3.40 Prepared subpoena rider for subpoena to International Fidelity, bonding company for Rowlock Retail. (.3) Prepared subpoena rider for subpoena to U.S. Bank; reviewed file documents for account numbers, EIN and SSN to include in rider. (.5) Research on proper entity/person to serve for U.S. Bank and relationship between U.S. Bancorp and U.S. Bank for service purposes. (.7) Research on proper "Olivieri" party to serve--entity for which Rowlock Retail Construction actually worked at a "Pink" store in the Joliet, IL area. (.4) Prepared subpoena rider for subpoena to Olivieri Construction, the Ohio company. (.3) Prepared subpoena rider to Law Offices of Michael Springer, Steven Moss's firm, who has contacted KPM on behalf of Thomas Lang. (.3) Prepared subpoena rider to Worldwide Insurance Specialists, insurance agent that procured bond for Rowlock Retail Construction. (.3) Reviewed and signed all subpoenas prepared by S. Keating. (.3) Reviewed all subpoena compliance letters prepared by S. Keating to serve with the subpoenas on all parties. (.3)	KM	3.40	748.00	
3/31/2016	Expense Recovery	Photocopy Recovery		0.00		14.28
3/31/2016	Spencer Investigations	Process Server recovery - Document Subpoenas - Law Office of Michael Springer, US Bank, Int'l Fidelity Ins.		0.00		195.00
3/31/2016	LexisNexis	Legal Research - March 2016		0.00		22.46
4/1/2016	Chicago Regional Council of	PMT -		0.00		

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
4/4/2016	Carpenters - Audits Lawyer: KM 0.30 Hrs X 220.00	Reviewed correspondence from S. Keating REDACTED REDACTED (.1) Confer with S. Keating regarding REDACTED (.2)	KM	0.30	66.00	
4/4/2016	Lawyer: SK 0.20 Hrs X 100.00	Confer with K. McJessy REDACTED REDACTED	SK	0.20	20.00	
4/5/2016	Lawyer: KM 0.20 Hrs X 220.00	Confer with S. Keating regarding REDACTED REDACTED	KM	0.20	44.00	
4/5/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed information on Nevada Contractor Board Bonding Company.	KM	0.10	22.00	
4/8/2016	Lawyer: SK 0.90 Hrs X 100.00	Reviewed signed affidavits of non-service received from Reno and Columbus process servers; prepared notice of filing of non-service affidavit concerning Reno service attempts; prepared affidavit of non-service concerning Columbus service attempts; filed notice of filing as to Reno attempts with court; filed notice of filing as to Columbus attempts with court; prepared correspondence to Judge Feinerman forwarding file-stamped copies of same; prepared email correspondence to Phoenix process server confirming service of document subpoena upon Worldwide Insurance and if affidavit being forwarded to our office.	SK	0.90	90.00	
4/13/2016	Lawyer: KM 0.70 Hrs X 220.00	Telephone call from B. Bragg at IFIC regarding response to subpoena, will not produce response until confirmation that subpoena was given to Rowlock even if Rowlock has not appeared in the lawsuit. (.3) Prepared correspondence to S. Moss forwarding subpoenas and following up on T. Lang and overdue response to court order. (.3) Prepared correspondence to B. Bragg forwarding email that was sent to S. Moss; Reviewed correspondence from B. Bragg confirming receipt of same. (.1)	KM	0.70	154.00	
4/14/2016	Lawyer: KM 0.40 Hrs X 220.00	Reviewed correspondence from S. Moss, counsel for T. Lang/Rowlock, inquiring on disposition of funds posted by Rowlock. (.1) Telephone call with N. Lagalo regarding REDACTED (.1) Telephone call from N. Lagalo REDACTED (.1) Prepared correspondence to S. Moss advising amount is different than he believes, money was not deposited with the Trust Funds, and funds do not alleviate need for audit. (.1)	KM	0.40	88.00	
4/20/2016	Billing on Invoice 10066	FEES 2708.00 DISBS 821.69				0.00
4/20/2016	Lawyer: KM 0.40 Hrs X 220.00	Reviewed correspondence from S. Moss forwarding subpoena response from Springer Law Offices; reviewed attached documents responsive to subpoena for information about T. Lang.	KM	0.40	88.00	
4/21/2016	Capital One Services	Process Server recovery -Service of Document Subpoena - Worldwide Insurance		0.00		65.00
4/25/2016	Lawyer: KM 0.40	Reviewed subpoena response of International Fidelity	KM	0.40	88.00	

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
	Hrs X 220.00	Insurance, including credit reports with address of T. Lang. (.3) Coordinated with S. Keating to [REDACTED] [REDACTED] (.1)				
4/25/2016	Lawyer: SK 0.30 Hrs X 100.00	Reviewed subpoena response received from International Fidelity particularly 2016 Experian report of Tom Lang; compared Experian address information of Lang with prior Lexis reports and Reno investigator reports; confer with K. McJessey re: [REDACTED].	SK	0.30	30.00	
4/26/2016	Lawyer: SK 0.90 Hrs X 100.00	Reviewed Washoe County, NV court records for cases against Tom Lang personally -- located a 2011 lawsuit brought by Nevada State Bank and reviewed docket report (.3); confer with Washoe County clerk of court regarding case files for review at courthouse include address where defendants are served with summons and procedure for obtaining case records; clerk confirmed that this 2011 lawsuit does list address where Lang was served (.2); confer with and prepared email to Reno investigator requesting service attempt at 6180 Ingleston Dr., #323 and requesting court records search for proof of service documents in 2011 lawsuit against Lang (.4).	SK	0.90	90.00	
4/26/2016	Lawyer: KM 0.30 Hrs X 220.00	Telephone call from Allira Sharma, U.S. Bank, regarding response to subpoena returned, will resend. (.1) Reviewed and responded to correspondence from Allira Sharma confirming she is resending package and providing tracking number from UPS. (.1) Confer with S. Keating regarding [REDACTED] (.1)	KM	0.30	66.00	
4/27/2016	Lawyer: SK 0.20 Hrs X 100.00	Confer with LuAnn Hines at Fred Olivieri Construction in Ohio regarding status of response to document subpoena; prepared email correspondence to L. Hines forwarding subpoena and compliance letter; L. Hines will direct subpoena to appropriate party.	SK	0.20	20.00	
4/27/2016	Lawyer: KM 1.00 Hrs X 220.00	Reviewed bank statements and account records, including checks, produced by U.S. Bank.	KM	1.00	220.00	
4/28/2016	PACEr	PACR		0.00		3.80
4/28/2016	Midwest Investigations	Process Server recovery - Document Subpoena on Fred Olivieri Construction		0.00		85.00
4/30/2016	Spencer Investigations	Process Server recovery - Attempted services of RTSC Order on Ingleston Dr. in Reno and Court File Search		0.00		150.00
4/30/2016	US Messenger & Logistics	Courier Recovery		0.00		17.88
4/30/2016	U.S. Bank National Association	Photocopy Recovery - Document Subopena Response		0.00		75.40
4/30/2016	Expense Recovery	Photocopy Recovery		0.00		3.84
5/2/2016	Lawyer: SK 0.70 Hrs X 100.00	Reviewed Nevada investigator's memorandum regarding unsuccessful service attempts upon Thomas Lang at 6180 Ingleston, #323 and review of records of process server affidavit of service upon T. Lang in 2011 Nevada State Bank case against T. Lang (.3); confer with K. McJessey re: [REDACTED] (.3); prepared document subpoena and compliance letter to Rowlock new registered agent T. Nelson (.3); prepared	SK	0.70	70.00	

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
		document subpoena and compliance letter to T. Lang daughter Sydelle Lang in Oregon (.3); prepared document subpoena and compliance letter to T. Lang daughter Elysha Lang in Oregon (.3); prepared email correspondence to M. Ragona, J. Libby and N. Lagalo [REDACTED] (.2).				
5/2/2016	Expense Recovery	Postage Recovery		0.00		20.04
5/2/2016	Lawyer: KM 2.30 Hrs X 220.00	Confer with S. Keating regarding [REDACTED] [REDACTED] [REDACTED]; reviewed report of process server advising 68 year old male, Robert Stave, purchased property from Lang several years ago. (.2) Detailed review of US Bank checks for possible additional information on T. Lang's whereabouts. (1.3) Reviewed subpoena response of Olivieri Construction providing some information on Rowlock jobs but no clear address for T. Rowlock. (.5) Telephone call with M. Ragona advising forwarding of US Bank documents and documents from Olivieri Construction. (.1) Drafted subpoena riders for subpoenas to S. Lang, E. Lang and Evans Nelson & Co., Rowlock's accountant and registered agent. (.2)	KM	2.30	506.00	
5/3/2016	Lawyer: SK 1.30 Hrs X 100.00	Reviewed US Bank subpoena response for missing statements; prepared email to Allira Sharma at US Bank regarding missing statements; additional review of US Bank subpoena response and confer with K. McJessy re: [REDACTED]; prepared document subpoena and compliance letter to R. Carrow; reviewed email from US Bank re: missing bank records and confer with K. McJessy regarding [REDACTED]; prepared document subpoena and compliance letter to ADP Payroll.	SK	1.30	130.00	
5/3/2016	Lawyer: KM 0.40 Hrs X 220.00	Confer with S. Keating [REDACTED] [REDACTED] [REDACTED] reviewed bank statements. (.2) Prepared subpoena rider for subpoena to ADP Corporation. (.2)	KM	0.40	88.00	
5/3/2016	Expense Recovery	Postage Recovery		0.00		13.36
5/3/2016	Lawyer: KM 0.50 Hrs X 220.00	Confer with S. Keating regarding [REDACTED] [REDACTED] [REDACTED] s. (.1) Reviewed documents related to new potential lead on the whereabouts of T. Lang through his employee or associate Richard Carrow, reviewed reports and research obtained by S. Keating on R. Carrow but decided to drop pursuit. (.4)	KM	0.50	110.00	
5/6/2016	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
5/18/2016	Billing on Invoice 10198	FEES 1086.00 DISBS 400.92				0.00
5/31/2016	LexisNexis	Legal Research - May 2016		0.00		113.58
5/31/2016	Expense Recovery	Photocopy Recovery		0.00		13.44



Client Ledger  
ALL DATES

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
5/31/2016	Lawyer: KM 1.40 Hrs X 220.00	Appeared in Judge Feinerman's courtroom for hearing on continued rule to show cause and to petition court for leave to issue subpoenas to complete the audit itself, oral motion granted. (1.3) Reviewed ECF court order of Judge Feinerman confirming that Trust Funds can issue subpoenas for substantive materials for litigation, including audit. (.1)	KM	1.40	308.00	
5/31/2016	Lawyer: KM 0.40 Hrs X 220.00	Reviewed documents produced by Evans Nelson & Co., T. Lang / Rowlock Retail's accounting firm in response to subpoena seeking T. Lang's address.	KM	0.40	88.00	
6/6/2016	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
6/6/2016	Lawyer: KM 0.20 Hrs X 220.00	Reviewed correspondence from Alice Quinn from ADP regarding response to subpoena, no record of Rowlock Retail but does have documents for T. Lang address at 5508 Saddlebrook Lane, Reno, NV, an address where he no longer resides; reviewed documents from ADP Payroll Administration Expense.	KM	0.20	44.00	
6/14/2016	Lawyer: KM 0.90 Hrs X 220.00	Prepared subpoena rider to US Bank to subpoena documents to allow completion of the audit; reviewed US Bank subpoena response for account numbers and other information in order to prepare subpoena rider for US Bank.	KM	0.90	198.00	
6/14/2016	Lawyer: KM 0.30 Hrs X 220.00	Started drafting subpoena rider for follow up subpoena for audit period to Olivieri Construction.	KM	0.30	66.00	
6/15/2016	Lawyer: SK 0.40 Hrs X 100.00	Prepared document subpoena to US Bank, prepared subpoena compliance letter; prepared service request form for Minneapolis process server.	SK	0.40	40.00	
6/15/2016	Lawyer: KM 0.10 Hrs X 220.00	Final review and minor edits to subpoena, subpoena rider, compliance letter to U.S. Bank.	KM	0.10	22.00	
6/20/2016	Billing on Invoice 10270	FEES 1300.00 DISBS 160.42				0.00
6/30/2016	Metro Legal Services Inc.	Process Server recovery - Document Subpoena - US Bank		0.00		65.00
6/30/2016	Expense Recovery	Photocopy Recovery		0.00		1.80
7/1/2016	Lawyer: KM 0.40 Hrs X 220.00	Prepared subpoena rider for additional documents from Olivieri Construction per order allowing Trust Funds to subpoena documents necessary to complete the audit; reviewed prior documents produced by Olivieri Construction to prepare revised subpoena rider.	KM	0.40	88.00	
7/5/2016	Chicago Regional Council of Carpenters - AUDITS	PMT -		0.00		
7/7/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed correspondence from A. Sharma regarding production of records requested by subpoena and forwarding pass codes that will be necessary to open files on the discs that have been sent to MC&T via overnight mail.	KM	0.10	22.00	
7/18/2016	Lawyer: KM 2.00 Hrs X 220.00	Telephone call with M. Ragona regarding document production by U.S. Bank so he can complete the audit. (.1) Reviewed approximately 2,000 documents from multiple accounts produced by U.S. Bank and compared the different batches of documents in order to	KM	2.00	440.00	

Client Ledger

ALL DATES

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
		ensure that all documents are produced to Legacy Professionals; partially reviewed records. (1.7)				
		Uploaded documents to Legacy Professionals document portal per conversation with M. Ragona. (.2)				
7/20/2016	Billing on Invoice 10327	FEES 370.00 DISBS 66.80				0.00
8/1/2016	Lawyer: KM 0.20 Hrs X 220.00	Reviewed file materials to determine status of audit. (.1) Prepared correspondence to M. Ragona seeking to follow up on status of the audit, status hearing before Judge Feinerman for this Wednesday and need to know what to advise the Court. (.1)	KM	0.20	44.00	
8/2/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed correspondence from M. Ragona regarding status of preparation of audit report of Rowlock and should have completed report by 9/7/16. (.1) Telephone call from M. Ragona regarding estimate of audit results, explanation for time to complete and likelihood that audit results will be very high. (.3)	KM	0.10	22.00	
8/3/2016	Lawyer: KM 1.40 Hrs X 220.00	Appeared in court before Judge Feinerman and advised court that audit should be completed based on documents produced by 9/7/16 and intent of Trust Funds to file a motion for judgment thereafter; matter continued to 9/27/16 at 9:00 am.	KM	1.40	308.00	
8/3/2016	Lawyer: KM 0.20 Hrs X 220.00	Telephone call with M. Ragona regarding results of this mornings hearing, next court date of 9/27/16 and need to have completed report in time to file motion prior to that date.	KM	0.20	44.00	
8/4/2016	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
8/18/2016	U.S. Bank National Association	Photocopy Recovery - Document Subopena Response		0.00		297.70
8/19/2016	Billing on Invoice 10382	FEES 550.00				0.00
9/1/2016	Chicago Regional Council of Carpenters - Audits	PMT -		0.00		
9/20/2016	Billing on Invoice 10436	FEES 418.00 DISBS 297.70				0.00

	UNBILLED				BILLED				BALANCES	
TOTALS	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	0.00	0.00	2616.67	11882.00	0.00	13782.97	715.70	0.00
END DA	0.00	0.00	0.00	0.00	2616.67	11882.00	0.00	13782.97	715.70	0.00

	UNBILLED				BILLED				BALANCES	
FIRM TO	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	0.00	0.00	2616.67	11882.00	0.00	13782.97	715.70	0.00
END DA	0.00	0.00	0.00	0.00	2616.67	11882.00	0.00	13782.97	715.70	0.00



# **Exhibit 2**

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
1000	Chicago Regional Council of Carpenters -					
0241-ROWL	Rowlock Retail Construction - Audit					
5/27/2015	Expense Recovery	Postage Recovery		0.00		7.44
5/31/2015	Expense Recovery	Photocopy Recovery		0.00		0.96
6/22/2015	Billing on Invoice 9288	FEES 80.00 DISBS 8.40				0.00
7/20/2015	Billing on Invoice 9369	FEES 76.00				0.00
7/31/2015	US Messenger & Logistics	Courier Recovery		0.00		35.20
7/31/2015	LexisNexis	Legal Research - July 2015 -		0.00		43.00
7/31/2015	LexisNexis	Legal Research - July 2015 -		0.00		8.40
7/31/2015	Expense Recovery	Photocopy Recovery		0.00		1.68
8/20/2015	Billing on Invoice 9448	FEES 564.00 DISBS 88.28				0.00
8/21/2015	Capital One Services	Filing Fee -		0.00		400.00
8/21/2015	Capital One Services	Process Server recovery - Service Attempt on Reg. Agent at address through Secy. of State		0.00		65.00
8/21/2015	Capital One Services	Process Server recovery - Service Made on Reg. Agent at new address		0.00		75.00
9/14/2015	Expense Recovery	Postage Recovery		0.00		0.49
9/18/2015	Billing on Invoice 9523	FEES 150.00 DISBS 540.00				0.00
9/24/2015	Midwest Investigations	Process Server recovery - Advanced Fee-NonService-Nevada-Rowlock President		0.00		65.00
10/19/2015	Billing on Invoice 9590	FEES 448.00 DISBS 65.49				0.00
10/29/2015	PACER	PACR		0.00		3.30
11/4/2015	Expense Recovery	Postage Recovery		0.00		0.49
11/9/2015	Expense Recovery	Postage Recovery		0.00		3.28
11/20/2015	Billing on Invoice 9662	FEES 304.00 DISBS 3.30				0.00
11/20/2015	Expense Recovery	Postage Recovery		0.00		0.49
11/30/2015	Expense Recovery	Photocopy Recovery		0.00		11.76
12/15/2015	Billing on Invoice 9752	FEES 788.00 DISBS 16.02				0.00
12/17/2015	US Messenger & Logistics	Courier Recovery		0.00		14.55
1/14/2016	Billing on Invoice 9819	FEES 16.00 DISBS 14.55				0.00
1/15/2016	Expense Recovery	Postage Recovery		0.00		3.72
1/19/2016	Expense Recovery	Postage Recovery		0.00		0.98
1/31/2016	US Messenger & Logistics	Courier Recovery		0.00		14.55
1/31/2016	Expense Recovery	Photocopy Recovery		0.00		15.00
2/3/2016	Expense Recovery	Postage Recovery		0.00		0.49
2/19/2016	Billing on Invoice 9918	FEES 1276.00 DISBS 34.25				0.00
2/29/2016	Expense Recovery	Photocopy Recovery		0.00		3.36
2/29/2016	Midwest Investigations	Process Server recovery -Attempted Service by Chicago Server in Nevada		0.00		95.00
3/4/2016	Spencer Investigations	Process Server recovery - Database Searches and Service Attempts in Sparks NV		0.00		300.00
3/17/2016	Spencer Investigations	Process Server recovery - Attempts in Reno NV (Brentworth, Arrowcreek)		0.00		90.00

Client Ledger

ALL DATES

Date	Received From/Paid	Explanation	Lwyr	Hours	Amount	Disbs
3/18/2016	Billing on Invoice 9989	FEES 1748.00 DISBS 98.85				0.00
3/25/2016	Capital One Services	Litigation Costs - Intellius Report for T. Lang		0.00		49.95
3/25/2016	Capital One Services	Process Server recovery - Ohio Investigator Skip Traces, Database Searches, Service Attempts		0.00		150.00
3/31/2016	Expense Recovery	Photocopy Recovery		0.00		14.28
3/31/2016	Spencer Investigations	Process Server recovery - Document Subpoenas - Law Office of Michael Springer, US Bank, Int'l Fidelity Ins.		0.00		195.00
3/31/2016	LexisNexis	Legal Research - March 2016		0.00		22.46
4/20/2016	Billing on Invoice 10066	FEES 2708.00 DISBS 821.69				0.00
4/21/2016	Capital One Services	Process Server recovery -Service of Document Subpoena - Worldwide Insurance		0.00		65.00
4/28/2016	PACer	PACR		0.00		3.80
4/28/2016	Midwest Investigations	Process Server recovery - Document Subpoena on Fred Olivieri Construction		0.00		85.00
4/30/2016	Spencer Investigations	Process Server recovery - Attempted services of RTSC Order on Ingleston Dr. in Reno and Court File Search		0.00		150.00
4/30/2016	US Messenger & Logistics	Courier Recovery		0.00		17.88
4/30/2016	U.S. Bank National Association	Photocopy Recovery - Document Subopena Response		0.00		75.40
4/30/2016	Expense Recovery	Photocopy Recovery		0.00		3.84
5/2/2016	Expense Recovery	Postage Recovery		0.00		20.04
5/3/2016	Expense Recovery	Postage Recovery		0.00		13.36
5/18/2016	Billing on Invoice 10198	FEES 1086.00 DISBS 400.92				0.00
5/31/2016	LexisNexis	Legal Research - May 2016		0.00		113.58
5/31/2016	Expense Recovery	Photocopy Recovery		0.00		13.44
6/20/2016	Billing on Invoice 10270	FEES 1300.00 DISBS 160.42				0.00
6/30/2016	Metro Legal Services Inc.	Process Server recovery - Document Subpoena - US Bank		0.00		65.00
6/30/2016	Expense Recovery	Photocopy Recovery		0.00		1.80
7/20/2016	Billing on Invoice 10327	FEES 370.00 DISBS 66.80				0.00
8/18/2016	U.S. Bank National Association	Photocopy Recovery - Document Subopena Response		0.00		297.70
8/19/2016	Billing on Invoice 10382	FEES 550.00				0.00
9/20/2016	Billing on Invoice 10436	FEES 418.00 DISBS 297.70				0.00

	UNBILLED				BILLED				BALANCES	
TOTALS	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	110.00	110.00	2616.67	11882.00	0.00	13782.97	715.70	0.00
END DA	0.00	0.00	110.00	110.00	2616.67	11882.00	0.00	13782.97	715.70	0.00

	UNBILLED				BILLED				BALANCES	
FIRM TO:	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	110.00	110.00	2616.67	11882.00	0.00	13782.97	715.70	0.00
END DA	0.00	0.00	110.00	110.00	2616.67	11882.00	0.00	13782.97	715.70	0.00

## Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
Layout Template		Attorneys Fee Petition				
Advanced Search Filter		None				
Requested by		ADMIN				
Finished		Wednesday, September 28, 2016 at 02:24:00 PM				
Ver		13.0 SP2 (13.0.20140210)				
Matters		0241-ROWL				
Clients		All				
Major Clients		All				
Client Intro Lawyer		All				
Matter Intro Lawyer		All				
Responsible Lawyer		All				
Assigned Lawyer		All				
Type of Law		All				
Select From		Active, Inactive, Archived Matters				
Matters Sort by		Default				
New Page for Each Lawyer		No				
New Page for Each Matter		No				
No Activity Date		Dec/31/2199				
Firm Totals Only		No				
Totals Only		No				
Entries Shown - Billed Only		No				
Entries Shown - Disbursements		Yes				
Entries Shown - Receipts		No				
Entries Shown - Time or Fees		No				
Entries Shown - Trust		No				
Incl. Matters with Retainer Bal		No				
Incl. Matters with Neg Unbld Disb		No				
Trust Account		All				
Working Lawyer		All				
Include Corrected Entries		No				
Show Check # on Paid Payables		No				
Show Client Address		No				
Consolidate Payments		No				
Show Trust Summary by Account		No				
Show Interest		No				
Interest Up To		Sep/27/2016				
Show Invoices that Payments Were Applied to		No				
Display Entries in		Date Order				

**15 CV 06413**

**Exhibit C**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

CHICAGO REGIONAL COUNCIL OF	)	
CARPENTERS PENSION FUND <i>et al.</i> ,	)	
	)	
Plaintiffs,	)	15 CV 6413
v.	)	
	)	Judge Feinerman
ROWLOCK RETAIL CONSTRUCTION,	)	
INC., a Nevada corporation,	)	
	)	
Defendant.	)	

**JUDGMENT**

Plaintiffs Chicago Regional Council of Carpenters Pension Fund *et al.*'s ("Trust Funds") motion for entry of final judgment is granted and judgment is entered in favor of the Trust Funds and against defendant ROWLOCK RETAIL CONSTRUCTION, INC., a Nevada corporation ("Defendant") in the amount of \$886,734.21 as follows:

- A. \$708,508.60 in unpaid contributions pursuant to the audit;
- B. \$2,602.50 for auditor's fees incurred by the Trust Funds to complete the audit of Defendant's books and records;
- C. \$31,930.70 in interest pursuant to 29 U.S.C. § 1132(g)(2)(B);
- D. \$129,193.74 in liquidated damages pursuant to 29 U.S.C. § 1132(g)(2)(C); and
- E. \$14,498.67 in reasonable attorneys' fees and costs the Trust Funds incurred in this action pursuant to 29 U.S.C. § 1132(g)(1) and/or § 1132(g)(2)(D).

The Trust Funds shall also recover reasonable attorney' fees and costs incurred by the Trust Funds in enforcing this order and any such further relief as this Court deems appropriate. *See Free v. Briody*, 793 F.2d 807, 808-09 (7<sup>th</sup> Cir. 1986).

\_\_\_\_\_  
Date

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Judge Gary Feinerman