

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

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

Plaintiffs,

v.

MSM SOLUTIONS, INC., an Illinois corporation,

Defendant.

16 CV 9811

Judge Robert M. Dow

**PLAINTIFFS' MOTION FOR ENTRY OF JUDGMENT**

Plaintiffs Chicago Regional Council of Carpenters Pension Fund *et al.*'s ("Trust Funds") hereby move this Court to enter a judgment by default against defendant MSM SOLUTIONS, INC. ("Defendant" or "MSM SOLUTIONS"). 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 \$43,835.22 in damages as follows:

(A) Unpaid Fringe Benefit Contributions		\$21,943.55
(B) Interest		\$1,513.16
(C) Liquidated Damages		\$4,388.71
(D) Auditors' Fees		\$13,322.50
(E) Attorneys' Fees and Costs		\$2,667.40
Total		\$43,835.22

**II. ARGUMENT.**

**A. Defendant's Default.**

On October 18, 2016, the Trust Funds filed a complaint against the Defendant under ERISA for unpaid fringe benefit contributions owed by Defendant pursuant to an audit

conducted by the Trust Funds' designated auditor, Legacy Professionals, LLP ("Legacy") for the period July 1, 2011 through December 31, 2014.

The Trust Funds' complaint also seeks a judgment for all unpaid contributions, interest and liquidated damages, attorneys' fees and costs and auditors' fees pursuant to the Employee Retirement Income Security Act ("ERISA"), Area Agreements and the trust agreements to which Defendant is signatory.

The complaint was served on Defendant on or about October 24, 2016.

The affidavit of service was filed with the Clerk of Court on or about October 27, 2016.

*See* Affidavit of Service, Exhibit A.

Defendant has failed to answer or appear.

On December 13, 2016, this Court granted the Trust Funds' motion for entry of an order of default. *See* Order, Dec. 13, 2016, Docket No. 7.

**B. Damages for Unpaid Fringe Benefit Contributions.**

MSM SOLUTIONS is bound by the Area Agreement with the Chicago Regional Council of Carpenters ("Union"). *See* Declaration of J. Libby ¶3, Exhibit B. The Trust Funds conducted an audit of MSM SOLUTIONS's books and records which revealed unpaid fringe benefit contributions in the amount of \$21,943.55. *See* Declaration of J. Libby ¶¶4-8, Exhibit A.

Under ERISA, MSM SOLUTIONS 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 \$21,943.55 for unpaid fringe benefit contributions.

**C. 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 B. Therefore, the Trust Funds are entitled to recover interest based on the statute.

The amount due as interest on the fringe benefit contributions is \$1,513.16. *See* Declaration of J. Libby ¶¶11, 13, Exhibit B. Accordingly, this Court should award the Trust Funds interest in the amount of \$1,513.16 pursuant to 29 U.S.C. §1132(g)(2).

**D. 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 B.

The total liquidated damages calculated at 1.5% per month compounded equals \$4,388.71. *See* Decl. of J. Libby ¶¶11, 13, Exhibit B. Accordingly, this Court should award the Trust Funds liquidated damages in the amount of \$4,388.71 pursuant to 29 U.S.C. §1132(g)(2)(C)(ii).

#### **E. 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 B.

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 \$13,322.50 in auditors' fees for the audit of MSM SOLUTIONS's fringe benefit contributions to the Trust Funds during the Audit Period. *See* Declaration of J. Libby ¶¶12, 13, Exhibit B. Accordingly, this Court should award the Trust Funds \$13,322.50 in reasonable auditors' fees for the audit of MSM SOLUTIONS's books and records to determine that MSM SOLUTIONS owed unpaid fringe benefit contributions.

**F. Attorneys' Fees and Costs.**

Under the terms of the Trust Agreements and the Area Agreement, MSM SOLUTIONS 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 MSM SOLUTIONS and to collect the amount due from MSM SOLUTIONS. *See* Declaration of J. Libby ¶10, Exhibit B.

MSM SOLUTIONS 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). MSM SOLUTIONS 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 \$2,667.40 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 C. 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 fee charged here of \$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 \$2,667.40 in reasonable attorneys' fees and costs for the audit of MSM SOLUTIONS's books and records to determine that MSM SOLUTIONS 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 \$43,835.32 as follows:

- A. \$21,943.55 in unpaid contributions pursuant to the audit;
- B. \$13,322.50 for auditor's fees incurred by the Trust Funds to complete the audit of Defendant's books and records;
- C. \$1,513.16 in interest pursuant to 29 U.S.C. § 1132(g)(2)(B);
- D. \$4,388.71 in liquidated damages pursuant to 29 U.S.C. § 1132(g)(2)(C); and
- E. \$2,667.40 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 D.

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 Judgment** to be served upon

MSM Solutions, Inc.  
c/o Mario McIntosh, Registered Agent  
650 W. Grand Ave., Ste. 301  
Elmhurst, IL 60126

via U.S. First Class Mail, postage prepaid, deposited in the United States Mail Depository located at 3759 N. Ravenswood, Chicago, Illinois on this 22nd day of December 2016.

s/ Kevin P. McJessy  
Kevin P. McJessy

**16 CV 9811**

**Exhibit A**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS

SUMMONS IN A CIVIL CASE

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

V.

MSM SOLUTIONS, INC.

CASE NUMBER: 16 CV 09811

ASSIGNED JUDGE: Robert M. Dow, Jr.

DESIGNATED  
MAGISTRATE JUDGE: M. David Weisman

TO: (Name and address of Defendant)

MSM Solutions, Inc.  
c/o Mario McIntosh, Registered Agent  
18W100 West 22nd Street  
Suite 114  
Oakbrook Terrace, IL 60181

**YOU ARE HEREBY SUMMONED** and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

Kevin P. McJessy  
McJessy Ching & Thompson, LLC  
3759 N. Ravenswood Ave., Ste. 231  
Chicago, Illinois 60613

an answer to the complaint which is herewith served upon you, 21 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

THOMAS G. BRUTON, CLERK

  
\_\_\_\_\_  
(By) DEPUTY CLERK



October 18, 2016

\_\_\_\_\_  
DATE

AO 440 (Rev. 05/00) Summons in a Civil Action

<b>RETURN OF SERVICE</b>		
Service of the Summons and complaint was made by me <sup>(1)</sup>	DATE	
NAME OF SERVER (PRINT)	TITLE	
<i>Check one box below to indicate appropriate method of service</i>		
<p><input type="checkbox"/> Served personally upon the defendant. Place where served: _____</p> <p>_____</p> <p><input type="checkbox"/> Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.</p> <p>Name of person with whom the summons and complaint were left: _____</p> <p><input type="checkbox"/> Returned unexecuted; _____</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Other (specify): _____</p> <p>_____</p> <p>_____</p>		
<b>STATEMENT OF SERVICE FEES</b>		
TRAVEL	SERVICES	TOTAL
<b>DECLARATION OF SERVER</b>		
<p>I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.</p> <p>Executed on _____ Date _____ Signature of Server _____</p> <p style="text-align: center;">_____ Address of Server _____</p>		

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
CASE# 16 CV 9811

AFFIDAVIT OF SPECIAL PROCESS SERVER

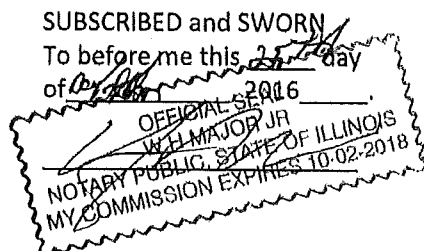
AFFIANT: J. Giles

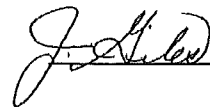
Being first duly sworn on oath deposes and says that he/she was duly appointed by the Court to serve process in the above mentioned case and/or that he/she is a person over the age of 18 and not a party to this action and is authorized by statute to effect Service of Process according to Public Act #85-0907, effective 11-23-87, amending Chapter 110, Section 2-202, of the "Code of Civil Procedure," approved 8-19-81, as amended thereof.

That he/she served the within:

- ☒ SUMMONS & COMPLAINT  
☐ CITATION TO DISCOVER ASSETS  
☐ RULE TO SHOW CAUSE  
☐ ORDER:  
☐ SUBPOENA FOR TRIAL AND/OR DEPOSITION AND/OR RECORDS  
☐ OTHER:

1. ☐ By leaving a copy with the within named defendant \_\_\_\_\_ personally on \_\_\_\_\_.
2. ☐ On the within named defendant \_\_\_\_\_ by leaving a copy of same at his/her usual place of abode with \_\_\_\_\_ a person of the household over the age of 13 and informed that person of the contents on \_\_\_\_\_ and mailed a copy to \_\_\_\_\_ at his/her usual place of abode on \_\_\_\_\_.
3. ☒ On the within defendant company \_\_\_\_\_ MSM Solutions Inc. \_\_\_\_\_ by leaving a copy with \_\_\_\_\_ Joe Majchrowicz - Defendant was present but refused to come to the door - \_\_\_\_\_ on 10-24-16 \_\_\_\_\_.
4. That the sex, race, and approximate age of the person receiving documents are:  
Sex M Race W Approximate Age/DOB 29 Ht. 6'0" Wt. 190 Hair Short Brn Eyes Brn \_\_\_\_\_.
5. That the place where and the date and time of service are as follows:  
Place: 650 W Grand Ave. #301, Elmhurst  
Time: 4:03 PM
6. That he/she was unable to serve the within named defendant \_\_\_\_\_ for the reason \_\_\_\_\_.



  
Midwest Investigations, Inc  
#117-001436



**16 CV 9811**

**Exhibit B**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

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

Plaintiffs,

v.

MSM SOLUTIONS, INC., an Illinois corporation,

Defendant.

16 CV 9811

Judge Robert M. Dow

**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. MSM SOLUTIONS, INC., an Illinois 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:

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.

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 July 1, 2011 through December 31, 2014.

7. Legacy prepared Audit Reports of Defendant's fringe benefit contributions to the Trust Funds for two separate accounts belonging to Defendant based on Legacy's review of Defendant's records. Legacy delivered copies of its Audit Reports to the Trust Funds.

8. Copies of the Audit Reports for Defendant's accounts are attached as Exhibit 2 and Exhibit 3. According to the Audit Reports and based on the records produced by Defendant,

Defendant owes \$21,943.55 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.

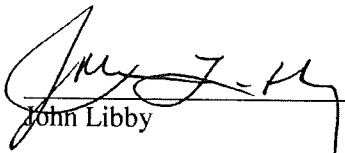
10. Because Defendant failed to comply with the terms of the Agreements, the Trust Funds have had to employ the services of the law firm McJessey Ching & Thompson, LLC. As a result, the Trust Funds incurred attorneys' fees and costs.

11. A summary of the updated calculations of accrued interest and liquidated damages for the Audit Reports are attached hereto as Exhibit 4. Defendant owes \$1,513.16 in unpaid interest calculated pursuant to 26 U.S.C. §6621 and \$4,388.71 in unpaid liquidated damages calculated in accordance with the Agreements.

12. The Trust Funds paid Legacy \$13,322.50 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 \$21,943.55, interest of \$1,513.16, liquidated damages of \$4,388.71, auditors' fees of \$13,322.50 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.

  
John Libby

Executed on:

12/16/16  
Date

# EXHIBIT 1

(Declaration of John Libby)

**Memorandum of Agreement**Employer **M S M SOLUTIONS, INC.**Address: **18W100 W. 22<sup>ND</sup> ST, SUITE 114**City **OAKBROOK TERRACE** State **IL** Zip **60181**PHONE **630-541-7264**

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 of February, 2015.

EMPLOYER

Mario McIntosh  
MARIO MCINTOSH / PRESIDENT  
 Print Name and Title

CHICAGO REGIONAL COUNCIL  
OF CARPENTERS

John D. [Signature]  
 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.

Mark P. Z / MSM Solutions  
Employer

Date 2/26/15



# EXHIBIT 2

(Declaration of John Libby)

# Discrepancy Summary By Month

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Contact: Dan Greenman

Address: 18W100 22nd Street Suite 114      Title: Outside Accountant

Phone: (630) 541-7264      Page: 1 of 42

Reporting Period	Discrepancy Total Hours	Discrepancy Benefit Hours	Contribution Rate	Discrepancy Amount
July 2011	168.00	168.00	\$24.32	\$4,085.76
August 2011			\$24.32	
September 2011			\$24.32	
October 2011	(1,159.00)	(1,159.00)	\$24.32	(\$28,186.88)
November 2011	32.00	32.00	\$24.32	\$778.24
December 2011	(568.00)	(568.00)	\$24.32	(\$13,813.76)
January 2012	82.25	82.25	\$24.32	\$2,000.32
February 2012	(714.50)	(714.50)	\$24.32	(\$17,376.64)
March 2012	(204.00)	(204.00)	\$24.32	(\$4,961.28)
May 2012	85.00	85.00	\$24.32	\$2,067.20
July 2012	106.50	106.50	\$25.67	\$2,733.86
August 2012	67.00	67.00	\$25.67	\$1,719.89
September 2012	58.25	58.25	\$25.67	\$1,495.28
October 2012	20.00	20.00	\$25.67	\$513.40
November 2012	24.00	24.00	\$25.67	\$616.08
December 2012	4.00	4.00	\$25.67	\$102.68
February 2013	205.00	205.00	\$25.67	\$5,262.35
March 2013	510.00	510.00	\$25.67	\$13,091.70
June 2013	111.00	111.00	\$26.87	\$2,982.57
September 2013	40.00	40.00	\$26.87	\$1,074.80
October 2013	8.00	8.00	\$26.87	\$214.96
November 2013	7.75	7.75	\$26.87	\$208.24
February 2014	24.00	24.00	\$26.87	\$644.88
March 2014	87.75	87.75	\$26.87	\$2,357.84
April 2014	2.00	2.00	\$26.87	\$53.74
May 2014	52.50	52.50	\$26.87	\$1,410.68
June 2014	83.50	83.50	\$28.12	\$2,348.02
July 2014	217.50	217.50	\$28.12	\$6,116.10
August 2014	76.75	76.75	\$28.12	\$2,158.21
September 2014	86.75	86.75	\$28.12	\$2,439.41
October 2014	306.25	306.25	\$28.12	\$8,611.75
November 2014	358.50	358.50	\$28.12	\$10,081.02
December 2014	368.50	368.50	\$28.12	\$10,362.22
Total Hours	547.25	Benefit Hours	547.25	Discrepancy Amount Liquidated Damages Total Amount Due
				\$21,192.64 \$4,238.52 \$25,431.16

## Discrepancy Summary By Error Type

Account Number: 23743	Audit Period: July 1, 2011 to December 31, 2014	
Employer: M S M Solutions Inc	Contact: Dan Greenman	
Address: 18W100 22nd Street Suite 114	Title: Outside Accountant	
Oakbrook Terrace, IL 60181		
Phone: (630) 541-7264	Page: 2 of 42	

Code	Description	Dollar Amount
<b>SIGNATORY EMPLOYER: PAYROLL</b>		
P1	Clerical Error	(\$30,591.66)
P8	Electronic Record Reported Exclusively to Other Trust Fund(s) Clerical Error	\$1,504.72
P9	Electronic Record Reported Exclusively to Other Trust Fund(s) Omission	\$1,692.81
P15	Additional Pay	\$40,461.71
<b>SIGNATORY EMPLOYER: CASH DISBURSEMENTS</b>		
CD49	Individual Paid Through Cash Disbursements No Invoice Provided	\$8,125.07
Sub-Total Discrepancies From All Listed Codes \$		21,192.64
Liquidated Damages		\$4,238.52
Total Amount Due		\$25,431.16

# Liquidated Damages Schedule

Account Number:	23743	Audit Period:	July 1, 2011 to December 31, 2014
Employer:	M S M Solutions Inc	Contact:	Dan Greenman
Address:	18W100 22nd Street Suite 114 Oakbrook Terrace, IL 60181	Title:	Outside Accountant
Phone:	(630) 541-7264	Page:	3 of 42


Reporting Period	Contributions Due	Compounding Periods	Calculating Percentage	Total Liquidated Damages Owed
July 2011	\$4,085.76	57	20.00%	\$817.15
August 2011		56	20.00%	
September 2011		55	20.00%	
October 2011	(\$28,186.88)	54	20.00%	(\$5,637.38)
November 2011	\$778.24	53	20.00%	\$155.65
December 2011	(\$13,813.76)	52	20.00%	(\$2,762.75)
January 2012	\$2,000.32	51	20.00%	\$400.06
February 2012	(\$17,376.64)	50	20.00%	(\$3,475.33)
March 2012	(\$4,961.28)	49	20.00%	(\$992.26)
May 2012	\$2,067.20	47	20.00%	\$413.44
July 2012	\$2,733.86	45	20.00%	\$546.77
August 2012	\$1,719.89	44	20.00%	\$343.98
September 2012	\$1,495.28	43	20.00%	\$299.06
October 2012	\$513.40	42	20.00%	\$102.68
November 2012	\$616.08	41	20.00%	\$123.22
December 2012	\$102.68	40	20.00%	\$20.54
February 2013	\$5,262.35	38	20.00%	\$1,052.47
March 2013	\$13,091.70	37	20.00%	\$2,618.34
June 2013	\$2,982.57	35	20.00%	\$596.51
September 2013	\$1,074.80	31	20.00%	\$214.96
October 2013	\$214.96	30	20.00%	\$42.99
November 2013	\$208.24	29	20.00%	\$41.65
February 2014	\$644.88	26	20.00%	\$128.98
March 2014	\$2,357.84	25	20.00%	\$471.57
April 2014	\$53.74	24	20.00%	\$10.75
May 2014	\$1,410.68	23	20.00%	\$282.14
June 2014	\$2,348.02	22	20.00%	\$469.60
July 2014	\$6,116.10	21	20.00%	\$1,223.22
August 2014	\$2,158.21	20	20.00%	\$431.64
September 2014	\$2,439.41	19	20.00%	\$487.88
October 2014	\$8,611.75	18	20.00%	\$1,722.35
November 2014	\$10,081.02	17	20.00%	\$2,016.20
December 2014	\$10,362.22	16	20.00%	\$2,072.44
Total Discrepancies				\$21,192.64
Total Damages this Schedule				\$4,238.52
20% of Discrepancies				\$4,238.52

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: July 2011  
Page #: 4 of 42

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
					Ck Date 06-Jul	Ck Date 13-Jul	Ck Date 20-Jul	Ck Date 27-Jul					
	BROOKS PHILLIP R	P1	136.00	136.00	40.00	32.00	32.00	56.00		160.00		24.00	24.00
	POULOPOULOS JON A	P1	24.00	24.00	0.00	0.00	0.00	0.00		0.00		(24.00)	(24.00)
	VERDUZCO ANTONIO	P1	80.00	80.00	0.00	0.00	0.00	0.00		0.00		(80.00)	(80.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	0.00	0.00	40.00	40.00		80.00		80.00	80.00
	WITUSIK PAWEL	P1	77.00	77.00	40.00	32.00	40.00	37.00		149.00		72.00	72.00
	WRIGHT GARY	P1	111.00	111.00	39.00	0.00	40.00	56.00		135.00		24.00	24.00
	ZUREK ANDRZEJ	P1	77.00	77.00	40.00	32.00	40.00	37.00		149.00		72.00	72.00
Total					159.00	96.00	192.00	226.00	0.00	673.00		168.00	168.00

Total Items Listed in this Period: 7.00

# Monthly Detail Report

Account Number: 23743

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Audit Period:

July 1, 2011 to December 31, 2014

Month:

August 2011

Page #:

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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
					Ck Date 03-Aug	Ck Date 10-Aug	Ck Date 17-Aug	Ck Date 24-Aug	Ck Date 31-Aug	Total Hours				
<div></div>	VERDUZCO ANTONIO	P1	184.00	184.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(184.00)	(184.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	24.00	24.00	72.00	24.00	40.00	184.00	184.00		184.00	184.00
	ZAPATA RAMON	P1	112.00	112.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(112.00)	(112.00)
	ZARATE PEREZ RUBEN	P1	0.00	0.00	16.00	40.00	24.00	32.00	0.00	112.00	112.00		112.00	112.00
Total				Total	40.00	64.00	96.00	56.00	40.00	296.00		0.00	0.00	

Total Items Listed in this Period: 4.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: September 2011  
 Address: 18W100 22nd Street Suite 114      Page #: 6 of 42  
 Phone: Oakbrook Terrace, IL 60181  
 (630) 541-7264

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * *				* * * * *				Capped Hours	Total Hour Difference	Benefit Hour Difference
					Ck Date 07-Sep	Ck Date 14-Sep	Ck Date 21-Sep	Ck Date 28-Sep			Total Hours				
<div></div>	VERDUZCO ANTONIO	P1	142.00	142.00	0.00	0.00	0.00	0.00					0.00	(142.00)	(142.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	32.00	32.00	38.00	40.00					142.00	142.00	142.00
	ZAPATA RAMON	P1	8.00	8.00	0.00	0.00	0.00	0.00					0.00	(8.00)	(8.00)
	ZARATE PEREZ RUBEN	P1	0.00	0.00	8.00	0.00	0.00	0.00					8.00	8.00	8.00
Total					40.00	32.00	38.00	40.00	0.00			150.00	0.00	0.00	0.00

Total Items Listed in this Period: 4.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: October 2011  
Page #: 7 of 42

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
					Ck Date 05-Oct	Ck Date 12-Oct	Ck Date 19-Oct	Ck Date 26-Oct	Total Hours			
	AGUILAR SALVADOR	P1	240.00	240.00	0.00	0.00	0.00	0.00	0.00		(240.00)	(240.00)
	ALVAREZ FRANCISCO J	P1	0.00	0.00	32.00	54.00	58.00	56.00	200.00		200.00	200.00
	AUPPERLE CHAD B	P1	246.00	246.00	40.00	52.00	58.00	56.00	206.00		(40.00)	(40.00)
	BRAVO LUIS	P1	200.00	200.00	40.00	40.00	40.00	40.00	160.00		(40.00)	(40.00)
	CAZARES JUAN	P1	168.00	168.00	32.00	40.00	40.00	40.00	152.00		(16.00)	(16.00)
	CHAJEC ANDRZEJ W	P1	8.00	8.00	0.00	0.00	0.00	0.00	0.00		(8.00)	(8.00)
	CORDOVA JOSE A	P1	43.00	43.00	13.00	0.00	8.00	6.00	27.00		(16.00)	(16.00)
	CRUZ MIGUEL A	P1	248.00	248.00	40.00	54.00	58.00	56.00	208.00		(40.00)	(40.00)
	FERRARINI ALAN R	P1	199.00	199.00	40.00	40.00	40.00	40.00	160.00		(39.00)	(39.00)
	IMBURGIA THEODORE A	P1	234.00	234.00	48.00	54.00	44.00	48.00	194.00		(40.00)	(40.00)
	KALWA JANUSZ W	P1	8.00	8.00	0.00	0.00	0.00	0.00	0.00		(8.00)	(8.00)
	KLEPACZ TODD E	P1	112.00	112.00	24.00	40.00	16.00	0.00	80.00		(32.00)	(32.00)
	MARIN JAVIER A	P1	200.00	200.00	40.00	40.00	40.00	40.00	160.00		(40.00)	(40.00)
	MONACO JOSEPH M	P1	200.00	200.00	40.00	40.00	40.00	40.00	160.00		(40.00)	(40.00)
	MONACO NICHOLAS W	P1	169.00	169.00	40.00	26.00	39.00	32.00	137.00		(32.00)	(32.00)
	MORENO SALVADOR	P1	93.00	93.00	0.00	32.00	23.00	22.00	77.00		(16.00)	(16.00)
	NAVA JOSE JESUS	P1	184.00	184.00	40.00	40.00	32.00	32.00	144.00		(40.00)	(40.00)
	PEREZ BENJAMIN	P1	200.00	200.00	40.00	40.00	40.00	32.00	152.00		(48.00)	(48.00)
	PEREZ FABIAN	P1	165.00	165.00	40.00	14.00	39.00	32.00	125.00		(40.00)	(40.00)
	PEREZ JORGE	P1	168.00	168.00	24.00	24.00	40.00	40.00	128.00		(40.00)	(40.00)
	PEREZ ROBERTO	P1	206.50	206.50	40.00	46.50	40.00	40.00	166.50		(40.00)	(40.00)
	RODRIGUEZ JOSE L	P1	88.00	88.00	24.00	0.00	0.00	40.00	64.00		(24.00)	(24.00)
	ROMERO DANIEL	P1	200.00	200.00	40.00	40.00	40.00	40.00	160.00		(40.00)	(40.00)
	ROSENBERG DANIEL J	P1	205.00	205.00	32.00	45.00	40.00	48.00	165.00		(40.00)	(40.00)
	ROURKE RUSSELL P	P1	184.00	184.00	40.00	40.00	40.00	24.00	144.00		(40.00)	(40.00)
	<b>Total</b>		<b>184.00</b>	<b>184.00</b>	<b>749.00</b>	<b>801.50</b>	<b>815.00</b>	<b>804.00</b>	<b>3,169.50</b>	<b>0.00</b>	<b>(799.00)</b>	<b>(799.00)</b>

Total Items Listed in this Period: 25.00



# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: October 2011  
 Address: 18W100 22nd Street Suite 114      Page #: 8 of 42  
 Phone: Oakbrook Terrace, IL 60181  
 (630) 541-7264

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
					Ck Date 05-Oct	Ck Date 12-Oct	Ck Date 19-Oct	Ck Date 26-Oct	Total Hours			
	RYNNE THOMAS M	P1	208.00	208.00	40.00	40.00	40.00	48.00	168.00		(40.00)	(40.00)
	SELOVER JR RICHARD C	P1	210.00	210.00	48.00	42.00	40.00	40.00	170.00		(40.00)	(40.00)
	STACHOWICZ ROBERT	P1	200.00	200.00	40.00	40.00	40.00	40.00	160.00		(40.00)	(40.00)
	SULITA STEVEN P	P1	192.00	192.00	40.00	40.00	32.00	40.00	152.00		(40.00)	(40.00)
	TRUJILLO ISMAEL	P1	135.00	135.00	24.00	40.00	39.00	40.00	143.00		8.00	8.00
	VERDUZCO ANTONIO	P1	168.00	168.00	0.00	0.00	0.00	0.00	0.00		(168.00)	(168.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	40.00	40.00	40.00	24.00	144.00		144.00	144.00
	VYGAS JASON P	P1	160.00	160.00	8.00	48.00	32.00	40.00	128.00		(32.00)	(32.00)
	WILLIAMSON JOHNNY	P1	192.00	192.00	40.00	40.00	32.00	40.00	152.00		(40.00)	(40.00)
	WRIGHT MARCUS	P1	184.00	184.00	40.00	40.00	24.00	40.00	144.00		(40.00)	(40.00)
	ZARATE JAIME	P1	200.00	200.00	40.00	40.00	40.00	40.00	160.00		(40.00)	(40.00)
	ZUREK ANDRZEJ	P1	160.00	160.00	40.00	40.00	48.00	0.00	128.00		(32.00)	(32.00)
Total					400.00	450.00	407.00	392.00	1,649.00	0.00	(360.00)	(360.00)

Total Items Listed in this Period: 12.00

# Monthly Detail Report

Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: November 2011

Page #: 9 of 42

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
					Ck Date 02-Nov	Ck Date 09-Nov	Ck Date 16-Nov	Ck Date 23-Nov	Ck Date 30-Nov	Total Hours			
<div></div>	AUPPERLE CHAD B	P1	160.00	160.00	40.00	24.00	56.00	40.00	0.00	160.00		0.00	0.00
	AUPPERLE CHAD B	P15	0.00	0.00	0.00	0.00	0.00	0.00	32.00	32.00		32.00	32.00
	VERDUZCO ANTONIO	P1	72.00	72.00	0.00	0.00	0.00	0.00	0.00	0.00		(72.00)	(72.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	24.00	16.00	32.00	0.00	0.00	72.00		72.00	72.00
Total					64.00	40.00	88.00	40.00	32.00	264.00		32.00	32.00

Total Items Listed in this Period: 4.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Month: December 2011

Address: 18W100 22nd Street Suite 114      Page #: 10 of 42


Phone: (630) 541-7264

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
					Ck Date 07-Dec	Ck Date 14-Dec	Ck Date 21-Dec	Ck Date 28-Dec	Total Hours			
[REDACTED]	ALVAREZ FRANCISCO J	P1	181.00	181.00	32.00	40.00	40.00	37.00	149.00		(32.00)	(32.00)
	AUPPERLE CHAD B	P1	192.00	192.00	40.00	40.00	40.00	40.00	160.00		(32.00)	(32.00)
	BRAVO LUIS	P1	149.00	149.00	24.00	16.00	40.00	37.00	117.00		(32.00)	(32.00)
	CAZARES JUAN	P1	61.50	61.50	16.00	13.50	0.00	0.00	29.50		(32.00)	(32.00)
	CRUZ MIGUEL A	P1	141.00	141.00	16.00	16.00	40.00	37.00	109.00		(32.00)	(32.00)
	MANRIQUE ALEJANDRO	P1	208.00	208.00	40.00	40.00	40.00	24.00	144.00		(64.00)	(64.00)
	MARIN JAVIER A	P1	141.00	141.00	24.00	8.00	40.00	37.00	109.00		(32.00)	(32.00)
	MORENO SALVADOR	P1	32.00	32.00	0.00	0.00	0.00	0.00	0.00		(32.00)	(32.00)
	PEREZ BENJAMIN	P1	141.00	141.00	32.00	16.00	24.00	37.00	109.00		(32.00)	(32.00)
	PEREZ FABIAN	P1	165.00	165.00	32.00	24.00	40.00	37.00	133.00		(32.00)	(32.00)
	PEREZ JORGE	P1	128.00	128.00	16.00	24.00	16.00	40.00	96.00		(32.00)	(32.00)
	PEREZ ROBERTO	P1	157.00	157.00	24.00	24.00	40.00	37.00	125.00		(32.00)	(32.00)
	TRUJILLO ISMAEL	P1	56.00	56.00	16.00	8.00	0.00	0.00	24.00		(32.00)	(32.00)
	VERDUZCO ANTONIO	P1	133.00	133.00	0.00	0.00	0.00	0.00	0.00		(133.00)	(133.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	16.00	16.00	40.00	37.00	109.00		109.00	109.00
	WILLIAMSON JOHNNY	P1	74.00	74.00	16.00	0.00	8.00	18.00	42.00		(32.00)	(32.00)
	WRIGHT MARCUS	P1	125.00	125.00	24.00	24.00	8.00	37.00	93.00		(32.00)	(32.00)
	ZARATE JAIME	P1	149.00	149.00	24.00	16.00	40.00	37.00	117.00		(32.00)	(32.00)
				Total	392.00	325.50	456.00	492.00	1,665.50	0.00	(568.00)	(568.00)

Total Items Listed in this Period: 18.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: January 2012  
 Address: 18W100 22nd Street Suite 114      Page #: 11 of 42  
 Phone: (630) 541-7264

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
					Ck Date 04-Jan	Ck Date 11-Jan	Ck Date 18-Jan	Ck Date 25-Jan	Ck Date 01-Feb	Total Hours				
	Jeka Joe MANRIQUE ALEJANDRO WAEGHE THOMAS L	CD49 P1 P1	0.00	0.00	12.25	0.00	0.00	0.00	0.00	0.00	12.25		12.25	12.25
			144.00	144.00	32.00	24.00	40.00	40.00	40.00	176.00	32.00		32.00	
			29.00	29.00	0.00	30.00	0.00	15.00	22.00	67.00	38.00		38.00	
					44.25	54.00	40.00	55.00	62.00	255.25		82.25	82.25	

Total Items Listed in this Period: 3.00

# Monthly Detail Report

Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: February 2012

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Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	Ck Date 08-Feb	Ck Date 15-Feb	Ck Date 22-Feb	Ck Date 29-Feb	Actual Hours Per Week	Total Hours	Capped Hours	Total Hour Difference	Benefit Hour Difference
	ALVAREZ FRANCISCO J	P1	216.00	216.00	46.00	39.00	40.00	51.00		176.00		(40.00)	(40.00)
	AUPPERLE CHAD B	P1	218.00	218.00	46.00	40.00	40.00	52.00		178.00		(40.00)	(40.00)
	AVILES-ROMAN JESUS	P1	124.00	124.00	36.00	24.00	40.00	16.00		116.00		(8.00)	(8.00)
	BERG JEREMY W	P1	135.00	135.00	23.00	34.00	38.00	22.00		117.00		(18.00)	(18.00)
	BERGER RAYMOND J	P1	39.00	39.00	0.00	0.00	0.00	0.00		0.00		(39.00)	(39.00)
	BRAVO LUIS	P1	200.00	200.00	40.00	40.00	40.00	40.00		160.00		(40.00)	(40.00)
	CASHMORE DAVID P	P1	78.00	78.00	30.00	16.00	0.00	0.00		46.00		(32.00)	(32.00)
	COKEFAIR JAMES M	P1	144.50	144.50	40.00	32.00	37.50	24.00		133.50		(11.00)	(11.00)
	Jeka Joe	CD49	0.00	0.00	24.50	0.00	0.00	0.00		24.50		24.50	24.50
	KINZLE CURTIS W	P1	81.00	81.00	32.00	32.00	0.00	0.00		64.00		(17.00)	(17.00)
	MANRIQUE ALEJANDRO	P1	200.00	200.00	40.00	40.00	40.00	40.00		160.00		(40.00)	(40.00)
	MANRIQUE HUGO E	P1	110.00	110.00	32.00	24.00	6.00	40.00		102.00		(8.00)	(8.00)
	MARIN JAVIER A	P1	192.00	192.00	40.00	40.00	40.00	32.00		152.00		(40.00)	(40.00)
	MC MAHON JOHN R	P1	120.00	120.00	40.00	40.00	8.00	16.00		104.00		(16.00)	(16.00)
	PEREZ BENJAMIN	P1	176.00	176.00	40.00	40.00	24.00	40.00		144.00		(32.00)	(32.00)
	PEREZ FABIAN	P1	146.00	146.00	46.00	20.00	0.00	40.00		106.00		(40.00)	(40.00)
	PEREZ JORGE	P1	200.00	200.00	40.00	40.00	40.00	40.00		160.00		(40.00)	(40.00)
	PEREZ ROBERTO	P1	88.00	88.00	16.00	0.00	0.00	0.00		16.00		(72.00)	(72.00)
	RUSTMAN ROBERT C	P1	71.00	71.00	34.00	0.00	0.00	0.00		34.00		(37.00)	(37.00)
	SCHEPPLER ADAM G	P1	152.00	152.00	40.00	40.00	40.00	40.00		160.00		(8.00)	(8.00)
	TRUJILLO ISMAEL	P1	200.00	200.00	40.00	40.00	40.00	40.00		160.00		(40.00)	(40.00)
	VERDUZCO ANTONIO	P1	200.00	200.00	0.00	0.00	0.00	0.00		0.00		(200.00)	(200.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	40.00	40.00	40.00	40.00		160.00		160.00	160.00
	VLAD DANIEL	P1	200.00	200.00	40.00	40.00	40.00	40.00		160.00		(40.00)	(40.00)
	WAEAGHE THOMAS L	P1	76.50	76.50	29.00	30.50	34.00	22.00		115.50		39.00	39.00
	Total		76.50	76.50	834.50	691.50	587.50	635.00		2,748.50		(618.50)	(618.50)

Total Items Listed in this Period: 25.00

# Monthly Detail Report

Account Number: 23743

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Audit Period: July 1, 2011 to December 31, 2014

Month: February 2012

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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
					Ck Date 08-Feb	Ck Date 15-Feb	Ck Date 22-Feb	Ck Date 29-Feb				
	WEBER JOEL M WRIGHT MARCUS ZARATE JAIME	P1	125.00	125.00	38.00	32.00	23.00	16.00	109.00		(16.00)	(16.00)
		P1	64.00	64.00	24.00	0.00	0.00	0.00	24.00		(40.00)	(40.00)
		P1	56.00	56.00	16.00	0.00	0.00	0.00	16.00		(40.00)	(40.00)
		Total			78.00	32.00	23.00	16.00	149.00	0.00	(96.00)	(96.00)

Total Items Listed in this Period: 3.00

# Monthly Detail Report

Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: March 2012

Page #: 14 of 42

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
					Ck Date 07-Mar	Ck Date 14-Mar	Ck Date 21-Mar	Ck Date 28-Mar	Total Hours			
	AVILES-ROMAN JESUS	P1	127.00	127.00	35.00	14.00	38.00	24.00	111.00		(16.00)	(16.00)
	BERG JEREMY W	P1	54.00	54.00	14.00	6.00	4.00	8.00	32.00		(22.00)	(22.00)
	COKEFAIR JAMES M	P1	127.00	127.00	26.00	26.00	25.00	26.00	103.00		(24.00)	(24.00)
	PAYNE JR CHARLES T	P1	98.00	98.00	18.00	18.00	30.00	0.00	66.00		(32.00)	(32.00)
	SCHEPPLER ADAM G	P1	80.00	80.00	0.00	0.00	0.00	40.00	40.00		(40.00)	(40.00)
	STEMPIEN JACEK R	P1	157.00	157.00	32.00	32.00	24.00	37.00	125.00		(32.00)	(32.00)
	VERDUZCO ANTONIO	P1	112.00	112.00	0.00	0.00	0.00	0.00	0.00		(112.00)	(112.00)
	VERDUZCO ANTONIO	P1	0.00	0.00	40.00	16.00	16.00	40.00	112.00		112.00	112.00
	WAEGHE THOMAS L	P1	115.00	115.00	6.00	15.00	32.00	40.00	93.00		(22.00)	(22.00)
	WEBER JOEL M	P1	42.00	42.00	26.00	0.00	0.00	0.00	26.00		(16.00)	(16.00)
Total					197.00	127.00	169.00	215.00	708.00	0.00	(204.00)	(204.00)

Total Items Listed in this Period: 10.00

# Monthly Detail Report

Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: April 2012

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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
					Ck Date 04-Apr	Ck Date 11-Apr	Ck Date 18-Apr	Ck Date 25-Apr				
	VERDUZCO ANTONIO VERDUZCO ANTONIO	P1	120.00	120.00	0.00	0.00	0.00	0.00	0.00		(120.00)	(120.00)
		P1	0.00	0.00	40.00	0.00	0.00	0.00	120.00		120.00	
		Total					40.00	40.00	40.00		0.00	120.00

Total Items Listed in this Period: 2.00



# Monthly Detail Report


Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: May 2012

Page #: 16 of 42

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
					Ck Date 02-May	Ck Date 09-May	Ck Date 16-May	Ck Date 23-May	Ck Date 30-May				
	KAMRADT TIMOTHY A	P1	192.00	192.00	40.00	40.00	40.00	40.00	40.00	200.00		8.00	8.00
	KINZLE CURTIS W	P1	184.00	184.00	39.00	40.00	40.00	40.00	40.00	199.00		15.00	15.00
	SCHEPPLER ADAM G	P1	156.00	156.00	36.00	30.00	40.00	40.00	40.00	186.00		30.00	30.00
	WAEGHE THOMAS L	P1	168.00	168.00	40.00	40.00	40.00	40.00	40.00	200.00		32.00	32.00
Total					155.00	150.00	160.00	160.00	160.00	785.00		85.00	85.00

Total Items Listed in this Period: 4.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: July 2012  
 Address: 18W100 22nd Street Suite 114      Page #: 17 of 42  
 Phone: Oakbrook Terrace, IL 60181  
 (630) 541-7264

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
					Ck Date 04-Jul	Ck Date 11-Jul	Ck Date 18-Jul	Ck Date 25-Jul	Ck Date 01-Aug	Total Hours			
<div></div>	KIETZMANN KENNETH	P1	97.50	97.50	9.00	20.00	32.50	36.00	30.00	127.50		30.00	30.00
	KIETZMANN KENNETH	P15	0.00	0.00	0.00	0.00	0.00	0.00	6.50	6.50		6.50	6.50
	KRUEGER MATTHEW D	P1	103.00	103.00	0.00	21.00	40.00	34.00	37.00	132.00		29.00	29.00
	WAEGBE THOMAS L	P1	140.00	140.00	40.00	32.00	35.00	37.00	37.00	181.00		41.00	41.00
				Total	49.00	73.00	107.50	107.00	110.50	447.00		106.50	106.50

Total Items Listed in this Period: 4.00

# Monthly Detail Report

Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc


Month: August 2012

Address: 18W100 22nd Street Suite 114

Phone: Oakbrook Terrace, IL 60181

(630) 541-7264

Page #: 18 of 42

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
					Ck Date 08-Aug	Ck Date 15-Aug	Ck Date 22-Aug	Ck Date 29-Aug				
	Jeka Joe	CD49	0.00	0.00	24.00	0.00	0.00	0.00	24.00		24.00	24.00
	KIETZMANN KENNETH	P1	100.00	100.00	24.00	32.00	22.00	22.00	100.00		0.00	0.00
	KIETZMANN KENNETH	P15	0.00	0.00	0.00	0.00	2.50	4.50	7.00		7.00	7.00
	KRUEGER MATTHEW D	P1	139.00	139.00	40.00	37.00	24.00	40.00	141.00		2.00	2.00
	WAEGHE THOMAS L	P1	128.00	128.00	36.00	37.00	24.00	33.00	130.00		2.00	2.00
	WINDLER ERIC P	P1	112.00	112.00	40.00	40.00	24.00	40.00	144.00		32.00	32.00
Total					164.00	146.00	96.50	139.50	546.00	0.00	67.00	67.00

Total Items Listed in this Period: 6.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: September 2012  
 Address: 18W100 22nd Street Suite 114      Page #: 19 of 42  
 Phone: (630) 541-7264

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
					Ck Date 05-Sep	Ck Date 12-Sep	Ck Date 19-Sep	Ck Date 26-Sep	Ck Date 03-Oct	Total Hours				
	CAYABYAB BRIAN R	P15	0.00	0.00	0.00	0.00	0.00	58.25	0.00	58.25		58.25	58.25	
				Total	0.00	0.00	0.00	58.25	0.00	58.25		58.25	58.25	

Total Items Listed in this Period: 1.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: October 2012  
 Address: 18W100 22nd Street Suite 114      Page #: 20 of 42  
 Phone: Oakbrook Terrace, IL 60181  
 (630) 541-7264

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
					Ck Date 10-Oct	Ck Date 17-Oct	Ck Date 24-Oct	Ck Date 31-Oct					
	SANCHEZ ENRIQUE	P1	68.00	68.00	8.00	0.00	40.00	40.00		88.00		20.00	20.00

Total Items Listed in this Period: 1.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Month: November 2012

Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181

Phone: (630) 541-7264

Page #: 21 of 42

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	
					Ck Date 07-Nov	Ck Date 14-Nov	Ck Date 21-Nov	Ck Date 28-Nov	Ck Date 07-Nov	Ck Date 14-Nov	Ck Date 21-Nov	Ck Date 28-Nov					
<div></div>	MALEK JOSEPH R RODRIGUEZ JR JAIME RODRIGUEZ JR JAIME	P1	82.00	82.00	23.00	32.00	35.00	16.00				106.00			24.00	24.00	
		P1	0.00	0.00	40.00	16.00	8.00	0.00	0.00				64.00			64.00	
		P1	64.00	64.00	0.00	0.00	0.00	0.00	0.00				0.00			(64.00)	(64.00)
		Total				63.00	48.00	43.00	16.00	0.00			170.00			24.00	24.00

Total Items Listed in this Period: 3.00

# Monthly Detail Report

Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: December 2012

Page #: 22 of 42

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
					Ck Date 05-Dec	Ck Date 12-Dec	Ck Date 19-Dec	Ck Date 26-Dec	Ck Date 02-Jan	Total Hours				
	HAGERTY PATRICK H HAGERTY PATRICK H	P1 P15	128.00 0.00	128.00 0.00	40.00	88.00	0.00	0.00	0.00	0.00	128.00		0.00	0.00
					0.00	4.00	0.00	0.00	0.00	4.00	4.00			
					40.00	92.00	0.00	0.00	0.00	0.00	132.00		4.00	4.00
				Total										

Total Items Listed in this Period: 2.00

# Monthly Detail Report

Account Number: 23743

Audit Period:

July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: January 2013

Page #: 23 of 42

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
					Ck Date 09-Jan	Ck Date 16-Jan	Ck Date 23-Jan	Ck Date 30-Jan	Ck Date 06-Feb	Total Hours			
	RODRIGUEZ JR JAIME RODRIGUEZ JR JAIME	P1	0.00	0.00	43.00	40.00	0.00	0.00	0.00	0.00	83.00	83.00	83.00
		P1	83.00	83.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(83.00)	(83.00)
		Total			43.00	40.00	0.00	0.00	0.00	0.00	83.00	0.00	0.00

Total Items Listed in this Period: 2.00



# Monthly Detail Report

Account Number: 23743

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Audit Period:


July 1, 2011 to December 31, 2014

Month:

February 2013

Page #:

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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
					Ck Date 13-Feb	Ck Date 20-Feb	Ck Date 27-Feb	Ck Date 06-Mar	Total Hours			
	DUBOSE STEPHANNIE	P1	128.00	128.00	40.00	32.00	40.00	40.00	152.00		24.00	24.00
	LEKARCZYK ADAM	P1	136.00	136.00	40.00	40.00	40.00	40.00	160.00		24.00	24.00
	MENDOZA RICK P	P1	114.00	114.00	37.00	32.00	29.00	24.00	122.00		8.00	8.00
	REJDAK MATEUSZ	P1	123.00	123.00	40.00	35.00	40.00	40.00	155.00		32.00	32.00
	RODRIGUEZ JR JAIME	P1	0.00	0.00	48.00	40.00	48.00	39.00	175.00		175.00	175.00
	RODRIGUEZ JR JAIME	P1	175.00	175.00	0.00	0.00	0.00	0.00	0.00		(175.00)	(175.00)
	RUSTMAN ROBERT C	P1	128.00	128.00	40.00	40.00	40.00	40.00	160.00		32.00	32.00
	RYAN TIMOTHY J	P1	118.00	118.00	30.00	40.00	40.00	32.00	142.00		24.00	24.00
	WAEGHE THOMAS L	P1	104.00	104.00	38.00	32.00	32.00	39.00	141.00		37.00	37.00
	ZACHARSKI RAFAL M	P1	135.00	135.00	40.00	39.00	40.00	40.00	159.00		24.00	24.00
Total					353.00	330.00	349.00	334.00	1,366.00	0.00	205.00	205.00

Total Items Listed in this Period: 10.00

# Monthly Detail Report


Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: March 2013

Page #: 25 of 42

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
					Ck Date 13-Mar	Ck Date 20-Mar	Ck Date 27-Mar	Ck Date 03-Apr				
	CHAJEC ANDRZEJ W	P1	115.00	115.00	40.00	40.00	40.00	40.00	160.00		45.00	45.00
	DUBOSE STEPHANNIE	P1	123.00	123.00	31.00	36.00	39.00	40.00	146.00		23.00	23.00
	DUTKIN MICHAEL V	P1	13.00	13.00	40.00	0.00	0.00	0.00	40.00		27.00	27.00
	DUTKIN MICHAEL V	P15	0.00	0.00	8.00	0.00	0.00	0.00	8.00		8.00	8.00
	FLIS LESLAW	P1	101.00	101.00	40.00	40.00	40.00	40.00	160.00		59.00	59.00
	GIBES KRZYSZTOF	P1	111.00	111.00	24.00	24.00	39.00	40.00	127.00		16.00	16.00
	KINZLE CURTIS W	P1	102.00	102.00	40.00	32.00	38.00	24.00	134.00		32.00	32.00
	LEKARCZYK ADAM	P1	151.00	151.00	39.00	40.00	40.00	40.00	159.00		8.00	8.00
	MENDOZA RICK P	P1	108.00	108.00	39.00	29.00	39.00	24.00	131.00		23.00	23.00
	PIGOTT THOMAS J	P1	8.00	8.00	16.00	0.00	0.00	0.00	16.00		8.00	8.00
	POLONY DONALD J	P1	113.00	113.00	40.00	32.00	40.00	40.00	152.00		39.00	39.00
	REJDAK MATEUSZ	P1	142.00	142.00	39.00	39.00	39.00	40.00	157.00		15.00	15.00
	RODRIGUEZ JR JAIME	P1	0.00	0.00	37.00	32.00	36.00	32.00	137.00		137.00	137.00
	RODRIGUEZ JR JAIME	P1	137.00	137.00	0.00	0.00	0.00	0.00	0.00		(137.00)	(137.00)
	RUSTMAN ROBERT C	P1	104.00	104.00	32.00	40.00	40.00	40.00	152.00		48.00	48.00
	RYAN TIMOTHY J	P1	93.00	93.00	39.00	37.00	31.00	32.00	139.00		46.00	46.00
	STACHOWICZ ROBERT	P1	79.00	79.00	40.00	40.00	40.00	40.00	160.00		81.00	81.00
	ZACHARSKI RAFAL M	P1	134.00	134.00	39.00	39.00	32.00	32.00	142.00		8.00	8.00
	ZUREK ANDRZEJ	P1	96.00	96.00	40.00	40.00	40.00	0.00	120.00		24.00	24.00
Total					623.00	540.00	573.00	504.00	2,240.00	0.00	510.00	510.00

Total Items Listed in this Period: 19.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: April 2013  
 Address: 18W100 22nd Street Suite 114      Page #: 26 of 42  
 Phone: Oakbrook Terrace, IL 60181  
 (630) 541-7264

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
					Ck Date 10-Apr	Ck Date 17-Apr	Ck Date 24-Apr	Ck Date 01-May	Total Hours			
	RODRIGUEZ JR JAIME	P1	0.00	0.00	32.00	0.00	0.00	0.00	0.00	32.00	32.00	32.00
	RODRIGUEZ JR JAIME	P1	32.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00	(32.00)	(32.00)
Total					32.00	0.00	0.00	0.00	0.00	32.00	0.00	0.00

Total Items Listed in this Period: 2.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: May 2013  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264      Page #: 27 of 42

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
					Ck Date 08-May	Ck Date 15-May	Ck Date 22-May	Ck Date 29-May	Ck Date 05-Jun	Total Hours				
<div><div></div></div>	RODRIGUEZ JR JAIME	P1	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	40.00		40.00	40.00
	RODRIGUEZ JR JAIME	P1	40.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(40.00)	(40.00)
	Total			40.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00		0.00	0.00

Total Items Listed in this Period: 2.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: June 2013  
 Address: 18W100 22nd Street Suite 114      Page #: 28 of 42  
 Phone: Oakbrook Terrace, IL 60181  
 (630) 541-7264

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
					Ck Date 12-Jun	Ck Date 19-Jun	Ck Date 26-Jun	Ck Date 03-Jul		Total Hours				
	Egan Mike S KIETZMANN KENNETH	P9 P8	0.00	0.00	38.00	25.00	0.00	0.00	63.00				63.00	63.00
			24.00	36.00	30.00	21.00	111.00	48.00						

Total Items Listed in this Period: 2.00



## Monthly Detail Report

Account Number: 23743

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

**Audit Period:** July 1, 2011 to December 31, 2014

Month: **October 2013**

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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
					Ck Date 09-Oct	Ck Date 16-Oct	Ck Date 23-Oct	Ck Date 30-Oct	Ck Date 06-Nov	Total Hours			
	KIETZMANN KENNETH	P8	183.00	183.00	40.00	40.00	36.00	40.00	35.00	191.00		8.00	8.00
			Total		40.00	40.00	36.00	40.00	35.00	191.00		8.00	8.00

Total Items Listed in this Period: 1.00

# Monthly Detail Report

Account Number: 23743

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7284

Audit Period:

July 1, 2011 to December 31, 2014

Month:

November 2013

Page #:

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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
					Ck Date 13-Nov	Ck Date 20-Nov	Ck Date 27-Nov	Ck Date 04-Dec	Total Hours			
	METZGER MATTHEW T	P1	152.00	152.00	40.00	40.00	40.00	32.00	152.00		0.00	0.00
	METZGER MATTHEW T	P15	0.00	0.00	0.00	0.00	0.00	7.75	7.75		7.75	7.75
				Total	40.00	40.00	40.00	39.75	159.75		7.75	7.75

Total Items Listed in this Period: 2.00



# Monthly Detail Report

Account Number: 23743

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Audit Period: July 1, 2011 to December 31, 2014

Month: February 2014

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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
					Ck Date 12-Feb	Ck Date 19-Feb	Ck Date 26-Feb	Ck Date 05-Mar	Total Hours			
	BERGQUIST CRAIG M	P1	120.00	120.00	32.00	24.00	24.00	40.00	120.00		0.00	0.00
	BERGQUIST CRAIG M	P15	0.00	0.00	0.00	16.00	0.00	0.00	16.00		16.00	16.00
	NELSON BRENT B	P1	150.00	150.00	40.00	32.00	38.00	40.00	150.00		0.00	0.00
	NELSON BRENT B	P15	0.00	0.00	0.00	8.00	0.00	0.00	8.00		8.00	8.00
Total					72.00	80.00	62.00	80.00	294.00		24.00	24.00

Total Items Listed in this Period: 4.00

# Monthly Detail Report


Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Month: March 2014

Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181

Phone: (630) 541-7264

Page #: 33 of 42

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
					Ck Date 12-Mar	Ck Date 19-Mar	Ck Date 26-Mar	Ck Date 02-Apr				
	PEREZ EDUARDO	P1	168.00	168.00	40.00	48.00	40.00	40.00	168.00		0.00	0.00
	PEREZ EDUARDO	P15	0.00	0.00	28.75	0.00	0.00	0.00	28.75		28.75	28.75
	PETREY RONNIE	P1	88.00	88.00	24.00	24.00	40.00	0.00	88.00		0.00	0.00
	PETREY RONNIE	P15	0.00	0.00	8.00	16.00	0.00	35.00	59.00		59.00	59.00
Total					100.75	88.00	80.00	75.00	343.75	0.00	87.75	87.75

Total Items Listed in this Period: 4.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: April 2014  
 Address: 18W100 22nd Street Suite 114      Page #: 34 of 42  
 Phone: (630) 541-7264

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
					Ck Date 09-Apr	Ck Date 16-Apr	Ck Date 23-Apr	Ck Date 30-Apr	Ck Date 07-May	Total Hours				
	COKEFAIR JAMES M COKEFAIR JAMES M	P1	195.00	195.00	39.00	40.00	40.00	40.00	40.00	36.00	195.00		0.00	0.00
		P15	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	2.00		2.00	
Total					41.00	40.00	40.00	40.00	40.00	36.00	197.00		2.00	2.00

Total Items Listed in this Period: 2.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Month: May 2014

Address: 18W100 22nd Street Suite 114      Page #: 35 of 42

Phone: Oakbrook Terrace, IL 60181

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
					Ck Date 14-May	Ck Date 21-May	Ck Date 28-May	Ck Date 04-Jun	Total Hours			
	AUPPERLE CHAD B	P1	152.00	152.00	40.00	40.00	40.00	32.00	152.00		0.00	0.00
	AUPPERLE CHAD B	P15	0.00	0.00	0.00	0.00	0.00	8.00	8.00		8.00	8.00
	MARCONI MICHAEL A	P1	116.00	116.00	24.00	24.00	36.00	32.00	116.00		0.00	0.00
	MARCONI MICHAEL A	P15	0.00	0.00	0.00	0.00	0.00	8.00	8.00		8.00	8.00
	METZGER MATTHEW T	P1	152.00	152.00	40.00	40.00	40.00	32.00	152.00		0.00	0.00
	METZGER MATTHEW T	P15	0.00	0.00	0.00	0.00	0.00	8.00	8.00		8.00	8.00
	NELSON BRENT B	P1	151.00	151.00	31.00	40.00	40.00	40.00	151.00		0.00	0.00
	NELSON BRENT B	P15	0.00	0.00	0.00	0.00	0.00	8.00	8.00		8.00	8.00
	PEREZ JORGE	P1	152.00	152.00	40.00	40.00	40.00	32.00	152.00		0.00	0.00
	PEREZ JORGE	P15	0.00	0.00	0.00	0.00	0.00	8.00	8.00		8.00	8.00
	PETREY RONNIE	P1	152.00	152.00	40.00	40.00	40.00	32.00	152.00		0.00	0.00
	PETREY RONNIE	P15	0.00	0.00	0.00	0.00	0.00	8.00	8.00		8.00	8.00
	WILLIAMSON JOHNNY	P1	136.00	136.00	40.00	32.00	40.00	24.00	136.00		0.00	0.00
	WILLIAMSON JOHNNY	P15	0.00	0.00	4.50	0.00	0.00	0.00	4.50		4.50	4.50
Total			152.00	152.00	259.50	256.00	276.00	272.00	1,063.50		52.50	52.50

Total Items Listed in this Period: 14.00

# Monthly Detail Report

Account Number:	23743	Audit Period:	July 1, 2011 to December 31, 2014
Employer:	M S M Solutions Inc	Month:	June 2014
Address:	18W100 22nd Street Suite 114 Oakbrook Terrace, IL 60181	Page #:	36 of 42
Phone:	(630) 541-7264		

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
					Ck Date 11-Jun	Ck Date 18-Jun	Ck Date 25-Jun	Ck Date 02-Jul					
	BIRNBAUM MICHAEL J	P1	123.50	123.50	36.00	40.00	47.50	0.00		123.50		0.00	0.00
	BIRNBAUM MICHAEL J	P15	0.00	0.00	0.00	0.00	32.25	0.00		32.25		32.25	32.25
	COKEFAIR JUSTIN M	P1	143.00	143.00	32.00	34.00	37.00	40.00		143.00		0.00	0.00
	COKEFAIR JUSTIN M	P15	0.00	0.00	0.00	0.00	0.00	4.75		4.75		4.75	4.75
	Egan Mike S	P8	156.00	156.00	44.00	40.00	32.00	40.00		156.00		0.00	0.00
	Egan Mike S	P15	0.00	0.00	0.00	0.00	0.00	1.50		1.50		1.50	1.50
	GIBES KRZYSZTOF	P1	112.00	112.00	8.00	40.00	40.00	24.00		112.00		0.00	0.00
	GIBES KRZYSZTOF	P15	0.00	0.00	0.00	0.00	0.00	2.50		2.50		2.50	2.50
	MROCZEK PAWEL B	P1	144.00	144.00	40.00	40.00	40.00	24.00		144.00		0.00	0.00
	MROCZEK PAWEL B	P15	0.00	0.00	0.00	0.00	0.00	2.50		2.50		2.50	2.50
	ZARATE JAVIER	P1	121.25	121.25	41.25	40.00	40.00	40.00		161.25		40.00	40.00
Total					201.25	234.00	268.75	179.25	0.00	883.25		83.50	83.50

Total Items Listed in this Period: 11.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Month: July 2014

Address: 18W100 22nd Street Suite 114      Page #: 37 of 42

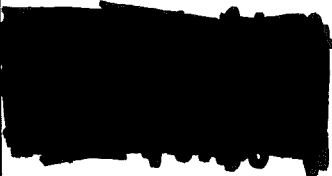
Phone: Oakbrook Terrace, IL 60181

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
					Ck Date 09-Jul	Ck Date 16-Jul	Ck Date 23-Jul	Ck Date 30-Jul	Ck Date 06-Aug	Total Hours				
<div></div>	AUPPERLE CHAD B	P1	152.00	152.00	32.00	40.00	40.00	0.00	40.00	152.00		0.00	0.00	
	AUPPERLE CHAD B	P15	0.00	0.00	8.00	0.00	0.00	40.00	0.00	48.00		48.00	48.00	
	BERGQUIST CRAIG M	P1	192.00	192.00	32.00	40.00	40.00	40.00	40.00	192.00		0.00	0.00	
	BERGQUIST CRAIG M	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	COKEFAIR JAMES M	P1	159.00	159.00	32.00	35.00	38.00	24.00	30.00	159.00		0.00	0.00	
	COKEFAIR JAMES M	P15	0.00	0.00	0.00	0.00	1.75	0.00	0.00	1.75		1.75	1.75	
	GIBES KRZYSZTOF	P1	176.00	176.00	16.00	40.00	40.00	40.00	40.00	176.00		0.00	0.00	
	GIBES KRZYSZTOF	P15	0.00	0.00	1.75	0.00	0.00	0.00	0.00	1.75		1.75	1.75	
	MARCONI MICHAEL A	P1	184.00	184.00	32.00	32.00	32.00	40.00	48.00	184.00		0.00	0.00	
	MARCONI MICHAEL A	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	METZGER MATTHEW T	P1	144.00	144.00	32.00	32.00	40.00	40.00	0.00	144.00		0.00	0.00	
	METZGER MATTHEW T	P15	0.00	0.00	8.00	8.00	0.00	0.00	40.00	56.00		56.00	56.00	
	NELSON BRENT B	P1	170.00	170.00	10.00	40.00	40.00	40.00	40.00	170.00		0.00	0.00	
	NELSON BRENT B	P15	0.00	0.00	30.00	0.00	0.00	0.00	0.00	30.00		30.00	30.00	
	PEREZ JORGE	P1	184.00	184.00	32.00	40.00	40.00	32.00	40.00	184.00		0.00	0.00	
	PEREZ JORGE	P15	0.00	0.00	8.00	0.00	0.00	8.00	0.00	16.00		16.00	16.00	
	PETREY RONNIE	P1	180.00	180.00	32.00	32.00	40.00	36.00	40.00	180.00		0.00	0.00	
	PETREY RONNIE	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	RUDOFSKI JOSEPH J	P1	152.00	152.00	32.00	40.00	40.00	40.00	40.00	192.00		40.00	40.00	
					361.75	379.00	391.75	380.00	398.00	1,910.50		217.50	217.50	

Total Items Listed in this Period: 19.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014  
 Employer: M S M Solutions Inc      Month: August 2014  
 Address: 18W100 22nd Street Suite 114      Page #: 38 of 42  
 Phone: Oakbrook Terrace, IL 60181  
 (630) 541-7264

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
					Ck Date 13-Aug	Ck Date 20-Aug	Ck Date 27-Aug	Ck Date 03-Sep			
	AUPPERLE CHAD B	P1	152.00	152.00	40.00	40.00	40.00	32.00		0.00	0.00
	AUPPERLE CHAD B	P15	0.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00
	GALVEZ JAVIER	P1	160.00	160.00	0.00	0.00	0.00	0.00		(160.00)	(160.00)
	GARCIA JAVIER	P1	0.00	0.00	40.00	40.00	40.00	40.00		160.00	160.00
	ILNICKY MICHAEL C	P1	60.00	60.00	38.00	22.00	0.00	0.00		60.00	0.00
	ILNICKY MICHAEL C	P15	0.00	0.00	1.75	3.00	0.00	0.00		4.75	4.75
	METZGER MATTHEW T	P1	152.00	152.00	40.00	40.00	40.00	32.00		152.00	0.00
	METZGER MATTHEW T	P15	0.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00
	NELSON BRENT B	P1	128.00	128.00	24.00	32.00	40.00	32.00		128.00	0.00
	NELSON BRENT B	P15	0.00	0.00	16.00	8.00	0.00	8.00		32.00	32.00
	PETREY RONNIE	P1	136.00	136.00	40.00	16.00	40.00	40.00		136.00	0.00
	PETREY RONNIE	P15	0.00	0.00	0.00	24.00	0.00	0.00		24.00	24.00
	Total				239.75	225.00	200.00	200.00		864.75	76.75

Total Items Listed in this Period: 12.00

# Monthly Detail Report

Account Number: 23743

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Month: September 2014

Page #: 39 of 42

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
					Ck Date 10-Sep	Ck Date 17-Sep	Ck Date 24-Sep	Ck Date 01-Oct	Ck Date 08-Oct	Total Hours				
<div></div>	AUPPERLE CHAD B	P1	189.50	189.50	32.00	40.00	40.00	40.00	37.50	189.50		0.00	0.00	
	AUPPERLE CHAD B	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	BERGQUIST CRAIG M	P1	184.00	184.00	32.00	40.00	32.00	40.00	40.00	184.00		0.00	0.00	
	BERGQUIST CRAIG M	P15	0.00	0.00	8.00	0.00	8.00	0.00	0.00	16.00		16.00	16.00	
	CASHMORE DAVID P	P1	166.00	166.00	22.00	36.50	37.00	40.00	30.50	166.00		0.00	0.00	
	CASHMORE DAVID P	P15	0.00	0.00	0.00	4.75	2.50	0.00	0.00	7.25		7.25	7.25	
	COKEFAIR JEREMY	P1	162.50	162.50	25.00	33.50	32.00	40.00	32.00	162.50		0.00	0.00	
	COKEFAIR JEREMY	P15	0.00	0.00	2.75	10.25	2.50	0.00	0.00	15.50		15.50	15.50	
	MARCONI MICHAEL A	P1	195.00	195.00	35.00	40.00	40.00	40.00	40.00	195.00		0.00	0.00	
	MARCONI MICHAEL A	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	METZGER MATTHEW T	P1	189.50	189.50	32.00	40.00	40.00	40.00	37.50	189.50		0.00	0.00	
	METZGER MATTHEW T	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	NELSON BRENT B	P1	192.00	192.00	32.00	40.00	40.00	40.00	40.00	192.00		0.00	0.00	
	NELSON BRENT B	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	PEREZ JORGE	P1	192.00	192.00	32.00	40.00	40.00	40.00	40.00	192.00		0.00	0.00	
	PEREZ JORGE	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
	PETREY RONNIE	P1	184.00	184.00	32.00	32.00	40.00	40.00	40.00	184.00		0.00	0.00	
	PETREY RONNIE	P15	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00		8.00	8.00	
Total				332.75	357.00	354.00	360.00	337.50	1,741.25		86.75	86.75		

Total Items Listed in this Period: 18.00



# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Month: October 2014

Address: 18W100 22nd Street Suite 114      Page #: 40 of 42

Phone: Oakbrook Terrace, IL 60181      (630) 541-7264

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
					Ck Date 15-Oct	Ck Date 22-Oct	Ck Date 29-Oct	Ck Date 05-Nov	Total Hours					
	AUPPERLE CHAD B	P1	152.00	152.00	40.00	40.00	40.00	32.00	152.00			0.00	0.00	
	AUPPERLE CHAD B	P15	0.00	0.00	0.00	0.00	0.00	8.00	8.00			8.00	8.00	
	Holmes Ronald	CD49	0.00	0.00	235.25	0.00	0.00	0.00	235.25			235.25	235.25	
	MARCONI MICHAEL A	P1	158.00	158.00	40.00	40.00	38.00	40.00	158.00			0.00	0.00	
	MARCONI MICHAEL A	P15	0.00	0.00	0.00	0.00	2.00	0.00	2.00			2.00	2.00	
	METZGER MATTHEW T	P1	144.00	144.00	32.00	32.00	40.00	40.00	144.00			0.00	0.00	
	METZGER MATTHEW T	P15	0.00	0.00	8.00	8.00	0.00	0.00	16.00			16.00	16.00	
	NELSON BRENT B	P1	155.00	155.00	35.00	40.00	40.00	40.00	155.00			0.00	0.00	
	NELSON BRENT B	P15	0.00	0.00	5.00	0.00	0.00	0.00	5.00			5.00	5.00	
	PETREY RONNIE	P1	112.00	112.00	32.00	40.00	0.00	40.00	112.00			0.00	0.00	
	PETREY RONNIE	P15	0.00	0.00	0.00	0.00	40.00	0.00	40.00			40.00	40.00	
Total				427.25	200.00	200.00	200.00	1,027.25	0.00		306.25	306.25		

Total Items Listed in this Period: 11.00

# Monthly Detail Report

Account Number: 23743

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, IL 60181  
Phone: (630) 541-7264

Audit Period: July 1, 2011 to December 31, 2014

Month: November 2014

Page #: 41 of 42

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
					Ck Date 12-Nov	Ck Date 19-Nov	Ck Date 26-Nov	Ck Date 03-Dec	Total Hours			
	ALVAREZ GERMAN	P1	140.00	140.00	40.00	40.00	40.00	20.00	140.00		0.00	0.00
	ALVAREZ GERMAN	P15	0.00	0.00	0.00	174.50	0.00	0.00	174.50		174.50	174.50
	AUPPERLE CHAD B	P1	144.00	144.00	40.00	40.00	40.00	24.00	144.00		0.00	0.00
	AUPPERLE CHAD B	P15	0.00	0.00	0.00	0.00	0.00	16.00	16.00		16.00	16.00
	CASHMORE DAVID P	P1	114.00	114.00	39.00	35.00	32.00	8.00	114.00		0.00	0.00
	CASHMORE DAVID P	P15	0.00	0.00	2.25	0.00	0.00	0.00	2.25		2.25	2.25
	COKEFAIR JAMES M	P1	150.00	150.00	40.00	40.00	38.00	32.00	150.00		0.00	0.00
	COKEFAIR JAMES M	P15	0.00	0.00	0.00	2.50	0.00	0.00	2.50		2.50	2.50
	COKEFAIR JEREMY	P1	104.00	104.00	40.00	40.00	0.00	24.00	104.00		0.00	0.00
	COKEFAIR JEREMY	P15	0.00	0.00	0.00	5.00	0.00	0.00	5.00		5.00	5.00
	COKEFAIR JUSTIN M	P1	96.00	96.00	32.00	40.00	0.00	24.00	96.00		0.00	0.00
	COKEFAIR JUSTIN M	P15	0.00	0.00	0.00	4.75	0.00	0.00	4.75		4.75	4.75
	MARCONI MICHAEL A	P1	119.00	119.00	38.00	37.00	28.00	16.00	119.00		0.00	0.00
	MARCONI MICHAEL A	P15	0.00	0.00	0.00	3.00	12.00	44.00	59.00		59.00	59.00
	METZGER MATTHEW T	P1	144.00	144.00	40.00	40.00	40.00	24.00	144.00		0.00	0.00
	METZGER MATTHEW T	P15	0.00	0.00	0.00	0.00	0.00	16.00	16.00		16.00	16.00
	NELSON BRENT B	P1	144.00	144.00	40.00	40.00	40.00	24.00	144.00		0.00	0.00
	NELSON BRENT B	P15	0.00	0.00	0.00	0.00	0.00	16.00	16.00		16.00	16.00
	PEREZ JORGE	P1	148.50	148.50	40.00	40.00	40.00	28.50	148.50		0.00	0.00
	PEREZ JORGE	P15	0.00	0.00	0.00	0.00	0.00	24.00	24.00		24.00	24.00
	PETREY RONNIE	P1	127.00	127.00	40.00	32.00	31.00	24.00	127.00		0.00	0.00
	PETREY RONNIE	P15	0.00	0.00	0.00	8.00	8.00	22.50	38.50		38.50	38.50
Total					431.25	621.75	349.00	387.00	1,789.00	0.00	358.50	358.50

Total Items Listed in this Period: 22.00

# Monthly Detail Report

Account Number: 23743      Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc      Month: December 2014

Address: 18W100 22nd Street Suite 114      Page #: 42 of 42

Phone: Oakbrook Terrace, IL 60181      (630) 541-7264

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
					Ck Date 10-Dec	Ck Date 17-Dec	Ck Date 24-Dec	Ck Date 31-Dec			
[REDACTED]	AUPPERLE CHAD B	P1	133.00	133.00	32.00	40.00	40.00	21.00	0.00	133.00	0.00
	AUPPERLE CHAD B	P15	0.00	0.00	30.50	0.00	0.00	15.25	40.00	85.75	85.75
	BERGQUIST CRAIG M	P1	166.00	166.00	40.00	40.00	40.00	22.00	24.00	166.00	0.00
	BERGQUIST CRAIG M	P15	0.00	0.00	0.00	0.00	0.00	18.00	17.50	35.50	35.50
	CASHMORE DAVID P	P1	100.00	100.00	21.00	39.00	40.00	0.00	0.00	100.00	0.00
	CASHMORE DAVID P	P15	0.00	0.00	0.00	0.00	2.25	0.00	0.00	2.25	2.25
	COKEFAIR JEREMY	P1	115.00	115.00	35.00	40.00	40.00	0.00	0.00	115.00	0.00
	COKEFAIR JEREMY	P15	0.00	0.00	0.00	2.25	11.00	0.00	0.00	13.25	13.25
	MARCONI MICHAEL A	P1	164.00	164.00	40.00	40.00	40.00	22.00	22.00	164.00	0.00
	MARCONI MICHAEL A	P15	0.00	0.00	0.00	0.00	0.00	16.00	16.00	32.00	32.00
	METZGER MATTHEW T	P1	165.00	165.00	40.00	40.00	40.00	21.00	24.00	165.00	0.00
	METZGER MATTHEW T	P15	0.00	0.00	22.75	0.00	0.00	16.00	16.00	54.75	54.75
	NELSON BRENT B	P1	144.00	144.00	40.00	40.00	40.00	24.00	0.00	144.00	0.00
	NELSON BRENT B	P15	0.00	0.00	0.00	0.00	0.00	16.00	40.00	56.00	56.00
	PEREZ JORGE	P1	141.00	141.00	40.00	37.00	40.00	24.00	0.00	141.00	0.00
	PEREZ JORGE	P15	0.00	0.00	0.00	3.00	0.00	0.00	40.00	43.00	43.00
	PETREY RONNIE	P1	164.00	164.00	40.00	40.00	40.00	22.00	22.00	164.00	0.00
	PETREY RONNIE	P15	0.00	0.00	0.00	0.00	0.00	16.00	16.00	32.00	32.00
	VERDUZCO SALVADOR	P1	71.00	71.00	22.00	24.00	0.00	23.00	16.00	85.00	14.00
Total					403.25	385.25	373.25	276.25	293.50	1,731.50	368.50

Total Items Listed in this Period: 19.00

# EXHIBIT 3

(Declaration of John Libby)

Account Number:	51161	Audit Period:	July 1, 2011 to December 31, 2014
Employer:	M S M Solutions Inc	Contact:	Dan Greenman
Address:	18W100 22nd Street Suite 114 Oakbrook Terrace, IL 60181	Title:	Outside Accountant
Phone:	(630) 541-7264	Page:	1 of 17

Reporting Period	Discrepancy Total Hours	Discrepancy Benefit Hours	Contribution Rate	Discrepancy Amount
February 2012		(141.00)	\$12.34	(\$1,739.94)
March 2012		(19.00)	\$12.34	(\$234.46)
July 2012		3.75	\$13.19	\$49.46
August 2012		9.75	\$13.19	\$128.60
September 2012		2.50	\$13.19	\$32.98
November 2012		2.25	\$13.19	\$29.68
February 2013		24.00	\$13.19	\$316.56
March 2013		112.00	\$13.19	\$1,477.28
April 2013		(1.50)	\$13.19	(\$19.79)
June 2013		24.00	\$13.29	\$318.96
October 2013		17.00	\$13.29	\$225.93
April 2014		2.25	\$13.29	\$29.90
September 2014		7.25	\$14.29	\$103.60
November 2014		2.25	\$14.29	\$32.15
Total Hours	45.50		Discrepancy Amount Liquidated Damages Total Amount Due	\$750.91 \$150.18 \$901.09

## Discrepancy Summary By Error Type

Account Number:	51161	Audit Period:	July 1, 2011 to December 31, 2014
Employer:	M S M Solutions Inc	Contact:	Dan Greenman
Address:	18W100 22nd Street Suite 114 Oakbrook Terrace, IL 60181	Title:	Outside Accountant
Phone:	(630) 541-7264	Page:	2 of 17

Code	Description	Dollar Amount
<b>SIGNATORY EMPLOYER: PAYROLL</b>		
P1	Clerical Error	\$344.54
P15	Additional Pay	\$406.37
Sub-Total Discrepancies From All Listed Codes		\$750.91
Liquidated Damages		\$150.18
Total Amount Due		\$901.09

# Liquidated Damages Schedule

Account Number:	51161	Audit Period:	July 1, 2011 to December 31, 2014
Employer:	M S M Solutions Inc	Contact:	Dan Greenman
Address:	18W100 22nd Street Suite 114 Oakbrook Terrace, IL 60181	Title:	Outside Accountant
Phone:	(630) 541-7264	Page:	3 of 17

Reporting Period	Contributions Due	Compounding Periods	Calculating Percentage	Total Liquidated Damages Owed
February 2012	(\$1,739.94)			
March 2012	(\$234.46)			
July 2012	\$49.46	34	20.00%	\$9.89
August 2012	\$128.60	33	20.00%	\$25.72
September 2012	\$32.98	32	20.00%	\$6.60
November 2012	\$29.68	30	20.00%	\$5.94
February 2013	\$316.56	27	20.00%	\$63.31
March 2013	\$1,477.28	26	20.00%	\$295.46
April 2013	(\$19.79)			
June 2013	\$318.96	23	20.00%	\$63.79
October 2013	\$225.93	19	20.00%	\$45.19
April 2014	\$29.90	13	20.00%	\$5.98
September 2014	\$103.60	8	12.65%	\$13.11
November 2014	\$32.15	6	9.34%	\$3.00
Total Discrepancies				\$750.91
Total Damages this Schedule				\$537.99
20% of Discrepancies				\$150.18
Assessed Damages				\$150.18

## Monthly Detail Report


Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: February 2012

Page #: 4 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *				Total Hours	Benefit Hour Difference
					Ck Date 8-Feb	Ck Date 15-Feb	Ck Date 22-Feb	Ck Date 29-Feb		
	ALONZO DAVID R	P1	80.00	80.00	24.00	24.00	0.00	0.00	48.00	(32.00)
	BAZAN JOHN M	P1	112.00	112.00	40.00	32.00	0.00	0.00	72.00	(40.00)
	COCHRAN RICHARD A	P1	24.00	24.00	0.00	0.00	0.00	0.00	0.00	(24.00)
	HEFFERNAN KEITH M	P1	112.00	112.00	40.00	32.00	0.00	0.00	72.00	(40.00)
	SEGURA MIGUEL A	P1	69.00	69.00	19.00	0.00	26.00	19.00	64.00	(5.00)
Total					123.00	88.00	26.00	19.00	256.00	(141.00)

Total Items Listed in this Period:

5.00



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[illegible]

**Total Items Listed in this Period:**

## Monthly Detail Report

Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: July 2012

Page #: 6 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Benefit Hour Difference
					Ck Date 4-Jul	Ck Date 11-Jul	Ck Date 18-Jul	Ck Date 25-Jul	Ck Date 1-Aug	
	COCHRAN RICHARD A COCHRAN RICHARD A	P1 P15	173.00 0.00	173.00 0.00	40.00	25.00	40.00	40.00	28.00	173.00
					2.50	0.00	0.00	1.25	0.00	3.75
					42.50	25.00	40.00	41.25	28.00	176.75
										3.75

Total Items Listed in this Period:

2.00



# Monthly Detail Report

Account Number: 51161

Audit Period:

July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: September 2012

Page #: 8 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Total Hours	Benefit Hour Difference
					Ck Date 5-Sep	Ck Date 12-Sep	Ck Date 19-Sep	Ck Date 26-Sep	Ck Date 3-Oct		
	COCHRAN RICHARD A COCHRAN RICHARD A	P1	179.00	179.00	39.00	20.00	40.00	40.00	40.00	179.00	0.00
		P15	0.00	0.00	0.00	0.00	0.00	0.00	2.50	2.50	2.50
					39.00	20.00	40.00	40.00	42.50	181.50	2.50

Total Items Listed in this Period:

2.00

# Monthly Detail Report

Account Number: 51161

Audit Period:

July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: November 2012

Page #: 9 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	Actual Hours Per Week				Total Hours	Benefit Hour Difference
					Ck Date 7-Nov	Ck Date 14-Nov	Ck Date 21-Nov	Ck Date 28-Nov		
[REDACTED]	HOVLID KEVIN J	P1	128.00	128.00	64.00	0.00	40.00	24.00	128.00	0.00
	HOVLID KEVIN J	P15	0.00	0.00	0.00	0.00	0.00	2.25	2.25	2.25
Total					64.00	0.00	40.00	26.25	130.25	2.25

2.00

Total Items Listed in this Period:

Page #: 10 of 17

**Total Items Listed in this Period:**

## Monthly Detail Report


Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: March 2013

Page #: 11 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	Actual Hours Per Week				Total Hours	Benefit Hour Difference
					Ck Date 13-Mar	Ck Date 20-Mar	Ck Date 27-Mar	Ck Date 3-Apr		
	ALONZO DAVID R	P1	135.00	135.00	39.00	40.00	40.00	40.00	159.00	24.00
	CISNEROS JAVIER	P1	92.00	92.00	40.00	16.00	32.00	40.00	128.00	36.00
	HEFFERNAN KEITH M	P1	108.00	108.00	40.00	40.00	40.00	40.00	160.00	52.00
Total					119.00	96.00	112.00	120.00	447.00	112.00

Total Items Listed in this Period:

3.00

## Monthly Detail Report

Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: April 2013

Page #: 12 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	Actual Hours Per Week				Total Hours	Benefit Hour Difference
					Ck Date 10-Apr	Ck Date 17-Apr	Ck Date 24-Apr	Ck Date 1-May		
	CISNEROS JAVIER	P1	56.50	56.50	55.00	0.00	0.00	0.00	55.00	(1.50)
Total					55.00	0.00	0.00	0.00	55.00	(1.50)

Total Items Listed in this Period: 1.00



# Monthly Detail Report

Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: June 2013

Page #: 13 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	Actual Hours Per Week				Total Hours	Benefit Hour Difference
					Ck Date 12-Jun	Ck Date 19-Jun	Ck Date 26-Jun	Ck Date 3-Jul		
	SEGURA MIGUEL A	P1	92.50	92.50	24.00	36.50	34.00	22.00	116.50	24.00
Total			92.50	92.50	24.00	36.50	34.00	22.00	116.50	24.00

Total Items Listed in this Period: 1.00

## Monthly Detail Report

Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: October 2013

Page #: 14 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *					Benefit Hour Difference	
					Ck Date 9-Oct	Ck Date 16-Oct	Ck Date 23-Oct	Ck Date 30-Oct	Ck Date 6-Nov		Total Hours
	BRAUN KEITH R PETERS CHRISTOPHER	P1	171.00	171.00	48.00	40.00	30.00	31.50	29.50	179.00	8.00
		P1	16.00	16.00	8.00	0.00	0.00	7.00	10.00	25.00	9.00
Total					56.00	40.00	30.00	38.50	39.50	204.00	17.00

2.00

Total Items Listed in this Period:

# Monthly Detail Report

Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (930) 541-7264

Month: April 2014

Page #: 15 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *							Benefit Hour Difference
					Ck Date 9-Apr	Ck Date 16-Apr	Ck Date 23-Apr	Ck Date 30-Apr	Ck Date 7-May	Total Hours		
	COCHRAN RICHARD A COCHRAN RICHARD A	P1 P15	164.00 0.00	164.00 0.00	31.00 0.00	48.00 0.00	23.00 0.00	39.00 0.00	23.00 2.25	164.00 2.25	0.00 2.25	
Total					31.00	48.00	23.00	39.00	25.25	166.25	2.25	

Total Items Listed in this Period:

2.00

# Monthly Detail Report

Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: September 2014

Page #: 16 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *						Benefit Hour Difference
					Ck Date 10-Sep	Ck Date 17-Sep	Ck Date 24-Sep	Ck Date 1-Oct	Ck Date 8-Oct	Total Hours	
	COCHRAN RICHARD A	P1	166.00	166.00	22.00	36.50	37.00	40.00	30.50	166.00	0.00
	COCHRAN RICHARD A	P15	0.00	0.00	0.00	4.75	2.50	0.00	0.00	7.25	7.25
Total				Total	22.00	41.25	39.50	40.00	30.50	173.25	7.25

Total Items Listed in this Period:

2.00

# Monthly Detail Report

Account Number: 51161

Audit Period: July 1, 2011 to December 31, 2014

Employer: M S M Solutions Inc  
 Address: 18W100 22nd Street Suite 114  
 Oakbrook Terrace, IL 60181  
 Phone: (630) 541-7264

Month: November 2014

Page #: 17 of 17

Reference Number	Employee / Payee Name	Error Code	Total Hours Reported	Benefit Hours Reported	* * * * * Actual Hours Per Week * * * * *				Total Hours	Benefit Hour Difference
					Ck Date 12-Nov	Ck Date 19-Nov	Ck Date 26-Nov	Ck Date 3-Dec		
	COCHRAN RICHARD A COCHRAN RICHARD A	P1	111.50	111.50	39.00	32.50	32.00	8.00	111.50	0.00
		P15	0.00	0.00	2.25	0.00	0.00	0.00	2.25	2.25
Total					41.25	32.50	32.00	8.00	113.75	2.25

Total Items Listed in this Period: 2.00

# EXHIBIT 4

(Declaration of John Libby)

# Interest Summary

Account Number: 23743

Calculation Date: December 13, 2016

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, Illinois 60181

Reporting Period	Delinquency Amount	Running Balance	Months of Interest Calculated	Interest Amount	Total Due
July 2011	\$4,085.76	\$4,085.76	3	\$37.56	\$4,123.32
October 2011	(\$28,186.88)	(\$24,101.12)			(\$28,186.88)
November 2011	\$778.24	(\$23,322.88)			\$778.24
December 2011	(\$13,813.76)	(\$37,136.64)			(\$13,813.76)
January 2012	\$2,000.32	(\$35,136.32)			\$2,000.32
February 2012	(\$17,376.64)	(\$52,512.96)			(\$17,376.64)
March 2012	(\$4,961.28)	(\$57,474.24)			(\$4,961.28)
May 2012	\$2,067.20	(\$55,407.04)			\$2,067.20
July 2012	\$2,733.86	(\$52,673.18)			\$2,733.86
August 2012	\$1,719.89	(\$50,953.29)			\$1,719.89
September 2012	\$1,495.28	(\$49,458.01)			\$1,495.28
October 2012	\$513.40	(\$48,944.61)			\$513.40
November 2012	\$616.08	(\$48,328.53)			\$616.08
December 2012	\$102.68	(\$48,225.85)			\$102.68
February 2013	\$5,262.35	(\$42,963.50)			\$5,262.35
March 2013	\$13,091.70	(\$29,871.80)			\$13,091.70
June 2013	\$2,982.57	(\$26,889.23)			\$2,982.57
September 2013	\$1,074.80	(\$25,814.43)			\$1,074.80
October 2013	\$214.96	(\$25,599.47)			\$214.96
November 2013	\$208.24	(\$25,391.23)			\$208.24
February 2014	\$644.88	(\$24,746.35)			\$644.88
March 2014	\$2,357.84	(\$22,388.51)			\$2,357.84
April 2014	\$53.74	(\$22,334.77)			\$53.74
May 2014	\$1,410.68	(\$20,924.09)			\$1,410.68
June 2014	\$2,348.02	(\$18,576.07)			\$2,348.02
July 2014	\$6,116.10	(\$12,459.97)			\$6,116.10
August 2014	\$2,158.21	(\$10,301.76)			\$2,158.21
September 2014	\$2,439.41	(\$7,862.35)			\$2,439.41
October 2014	\$8,611.75	\$749.40	25	\$52.25	\$8,664.00
November 2014	\$10,081.02	\$10,830.42	24	\$676.61	\$10,757.63
December 2014	\$10,362.22	\$21,192.64	23	\$667.90	\$11,030.12
Totals	\$21,192.64			\$1,434.32	\$22,626.96

Interest Summary
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Account Number: 51161 Calculation Date: December 13, 2016

Account Number: 51161 Calculation Date: December 13, 2016

Employer: M S M Solutions Inc

Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, Illinois 60181

Reporting Period	Delinquency Amount	Running Balance	Months of Interest Calculated	Interest Amount	Total Due
February 2012	(\$1,739.94)	(\$1,739.94)			(\$1,739.94)
March 2012	(\$234.46)	(\$1,974.40)			(\$234.46)
July 2012	\$49.46	(\$1,924.94)			\$49.46
August 2012	\$128.60	(\$1,796.34)			\$128.60
September 2012	\$32.98	(\$1,763.36)			\$32.98
November 2012	\$29.68	(\$1,733.68)			\$29.68
February 2013	\$316.56	(\$1,417.12)			\$316.56
March 2013	\$1,477.28	\$60.16	43	\$7.29	\$1,484.57
April 2013	(\$19.79)	\$40.37			(\$19.79)
June 2013	\$318.96	\$359.33	40	\$36.16	\$355.12
October 2013	\$225.93	\$585.26	36	\$23.11	\$249.04
April 2014	\$29.90	\$615.16	30	\$2.66	\$32.56
September 2014	\$103.60	\$718.76	25	\$7.51	\$111.11
November 2014	\$32.15	\$750.91	23	\$2.11	\$34.26
Totals	\$750.91			\$78.84	\$829.75



# Liquidated Damages Summary

Account Number: 23743

Calculation Date: December 13, 2016

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, Illinois 60181

Reporting Period	Delinquency Amount		Liquidated Damages	Total Due
July 2011	\$4,085.76		\$817.15	\$4,902.91
August 2011				
September 2011				
October 2011	(\$28,186.88)		(\$5,637.38)	(\$33,824.26)
November 2011	\$778.24		\$155.65	\$933.89
December 2011	(\$13,813.76)		(\$2,762.75)	(\$16,576.51)
January 2012	\$2,000.32		\$400.06	\$2,400.38
February 2012	(\$17,376.64)		(\$3,475.33)	(\$20,851.97)
March 2012	(\$4,961.28)		(\$992.26)	(\$5,953.54)
May 2012	\$2,067.20		\$413.44	\$2,480.64
July 2012	\$2,733.86		\$546.77	\$3,280.63
August 2012	\$1,719.89		\$343.98	\$2,063.87
September 2012	\$1,495.28		\$299.06	\$1,794.34
October 2012	\$513.40		\$102.68	\$616.08
November 2012	\$616.08		\$123.22	\$739.30
December 2012	\$102.68		\$20.54	\$123.22
February 2013	\$5,262.35		\$1,052.47	\$6,314.82
March 2013	\$13,091.70		\$2,618.34	\$15,710.04
June 2013	\$2,982.57		\$596.51	\$3,579.08
September 2013	\$1,074.80		\$214.96	\$1,289.76
October 2013	\$214.96		\$42.99	\$257.95
November 2013	\$208.24		\$41.65	\$249.89
February 2014	\$644.88		\$128.98	\$773.86
March 2014	\$2,357.84		\$471.57	\$2,829.41
April 2014	\$53.74		\$10.75	\$64.49
May 2014	\$1,410.68		\$282.14	\$1,692.82
June 2014	\$2,348.02		\$469.60	\$2,817.62
July 2014	\$6,116.10		\$1,223.22	\$7,339.32
August 2014	\$2,158.21		\$431.64	\$2,589.85
September 2014	\$2,439.41		\$487.88	\$2,927.29
October 2014	\$8,611.75		\$1,722.35	\$10,334.10
November 2014	\$10,081.02		\$2,016.20	\$12,097.22
December 2014	\$10,362.22		\$2,072.44	\$12,434.66
Totals	\$21,192.64		\$4,238.52	\$25,431.16

Liquidated Damages Summary		
Account Number:	51161	Calculation Date: December 13, 2016
Employer:	M S M Solutions Inc	
Address:	18W100 22nd Street Suite 114 Oakbrook Terrace, Illinois 60181	

Calculation Date: December 13, 2016

Employer: M S M Solutions Inc  
Address: 18W100 22nd Street Suite 114  
Oakbrook Terrace, Illinois 60181

Reporting Period	Delinquency Amount		Liquidated Damages	Total Due
February 2012	(\$1,739.94)		(\$347.99)	(\$2,087.93)
March 2012	(\$234.46)		(\$46.89)	(\$281.35)
July 2012	\$49.46		\$9.89	\$59.35
August 2012	\$128.60		\$25.72	\$154.32
September 2012	\$32.98		\$6.60	\$39.58
November 2012	\$29.68		\$5.94	\$35.62
February 2013	\$316.56		\$63.31	\$379.87
March 2013	\$1,477.28		\$295.46	\$1,772.74
April 2013	(\$19.79)		(\$3.96)	(\$23.75)
June 2013	\$318.96		\$63.79	\$382.75
October 2013	\$225.93		\$45.19	\$271.12
April 2014	\$29.90		\$5.98	\$35.88
September 2014	\$103.60		\$20.72	\$124.32
November 2014	\$32.15		\$6.43	\$38.58
Totals	\$750.91		\$150.19	\$901.10

**16 CV 9811**

**Exhibit C**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

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

Plaintiffs,

v.

MSM SOLUTIONS, INC., an Illinois corporation,

Defendant.

16 CV 9811

Judge Robert M. Dow

**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 MSM SOLUTIONS, INC., an Illinois 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. Sheila Keating is a paralegal with MC&T. She has been a paralegal since 1987.

6. The Trust Funds have incurred \$2,667.40 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 \$1,826.00 for 8.3 hours of attorney services and \$230.00 for 2.3 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	Jan. 1, 2016 to Present	8.3	\$220/hr.	\$1,826.00
Sheila Keating ("SK")	Paralegal	Jan. 1, 2016 to Present	2.3	\$100/hr.	\$230.00
Total					\$2,056.00


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 \$611.40 in expenses for the filing fee, process server charges, courier charges and photocopy 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.

 12/22/16  
\_\_\_\_\_  
Kevin P. McJessey Date

# **Exhibit 1**

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
<b>1000 Chicago Regional Council of Carpenters -</b>						
<b>0291-MSMS MSM Solutions, Inc. - Audits</b>						
			<b>Resp Lawyer: KM</b>			
10/18/2016	Lawyer: SK 1.70 Hrs X 100.00	Prepared summons, civil cover sheet and appearance (.5); filed complaint, civil cover sheet and appearance electronically with court (.5); reviewed ECF notice regarding judges' assignments and completed summons as appropriate (.2); prepared email correspondence to court clerk forwarding summons for issuance by court (.2); prepared correspondence to J. Libby and N. Lagalo [REDACTED] (.1); prepared email correspondence to process server forwarding summons and complaint for service.	SK	1.70	170.00	
10/18/2016	Lawyer: KM 2.10 Hrs X 220.00	Reviewed referral file for initiation of lawsuit. Confer with N. Lagalo regarding [REDACTED]. Reviewed correspondence from N. Lagalo [REDACTED]. Preparation of complaint. Reviewed attendant documents, summons, appearance and civil cover sheet.	KM	2.10	462.00	
10/20/2016	Lawyer: SK 0.20 Hrs X 100.00	Prepared correspondence to Judge Dow's clerk forwarding file-stamped courtesy copy of complaint.	SK	0.20	20.00	
10/20/2016	Lawyer: KM 0.10 Hrs X 220.00	Reviewed ECF court order of Judge Dow regarding initial status hearing.	KM	0.10	22.00	
10/24/2016	Lawyer: SK 0.10 Hrs X 100.00	Call from process server regarding issues with service attempts of summons and complaint on MSM Solutions registered agent/president, McIntosh (first address in Oakbrook Terrace is not valid; home address in Elmhurst is apartment building and McIntosh will not come down to accept service; server is repeatedly being told that McIntosh is not in at new work address location in Lombard.	SK	0.10	10.00	
10/27/2016	Lawyer: KM 1.10 Hrs X 220.00	Reviewed affidavit of service of complaint. Prepared correspondence to defendant forwarding Court's order with initial dates. Telephone call from Greenman, MSM Solutions, advising that they have received the complaint but that they want to settle, please forward demand of amount due. Telephone call to N. Lagalo [REDACTED]. Reviewed correspondence from N. Lagalo [REDACTED]. Prepared draft demand letter to MSM Solutions.	KM	1.10	242.00	
11/3/2016	Lawyer: KM 0.30 Hrs X 220.00	Telephone call from N. Lagalo regarding [REDACTED]. (1) Finalized demand letter based on information from N. Lagalo. (2)	KM	0.30	66.00	
12/9/2016	Lawyer: SK 0.30 Hrs X 100.00	Filed initial status report with court and prepared correspondence to Judge Dow forwarding file-stamped courtesy copy of same.	SK	0.30	30.00	
12/12/2016	Lawyer: KM 2.10 Hrs X 220.00	Prepared motion for entry of default judgment, draft order, declaration of K. McJessey and declaration of J. Libby; reviewed file for information necessary to prepare motion, draft order and declarations.	KM	2.10	462.00	
12/12/2016	Lawyer: KM 0.10 Hrs X 220.00	Telephone call to N. Lagalo regarding [REDACTED]	KM	0.10	22.00	



Client Ledger

ALL DATES

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
		[REDACTED] [NO CHARGE]				
12/13/2016	Lawyer: KM 2.50 Hrs X 220.00	Appeared in court before Judge Dow for status hearing and advised the Court of forthcoming motion for default; travel to and from court. (1.8) Reviewed correspondence from N. Lagalo [REDACTED] (1) Revised and finalized declaration of J. Libby to incorporate revised damages figures; assembled exhibits for declaration from file materials. (4) Prepared correspondence to J. Libby [REDACTED] (1) Edited and revised motion for entry of final judgment and draft order to [REDACTED] from N. Lagalo. (2)	KM	2.50	550.00	

	UNBILLED				BILLED				BALANCES	
TOTALS	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00
END DA	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00

	UNBILLED				BILLED				BALANCES	
FIRM TO	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00
END DA	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00

REPORT SELECTIONS - Client Ledger

Layout Template	Attorneys Fee Petition
Advanced Search Filter	None
Requested by	ADMIN
Finished	Thursday, December 22, 2016 at 11:03:57 AM
Ver	13.0 SP2 (13.0.20140210)
Matters	0291-MSMS
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	No
Entries Shown - Receipts	No
Entries Shown - Time or Fees	Yes
Entries Shown - Trust	No
Incl. Matters with Retainer Bal	No
Incl. Matters with Neg Unbld Disb	No

# **Exhibit 2**

Date	Received From/Paid To	Explanation	Lwyr	Hours	Amount	Disbs
<b>1000 Chicago Regional Council of Carpenters -</b>						
<b>0291-MSMS MSM Solutions, Inc. - Audits</b>						
<b>Resp Lawyer: KM</b>						
10/20/2016	Billing on Invoice 10527					0.00
10/31/2016	Expense Recovery	Photocopy Recovery		0.00		8.52
10/31/2016	US Messenger & Logistics	Courier Recovery		0.00		17.88
10/31/2016	Midwest Investigations	Process Server recovery -		0.00		185.00
11/14/2016	Billing on Invoice 10612	FEES 926.00 DISBS 211.40				0.00
11/23/2016	Capital One Services	Filing Fee		0.00		400.00
12/20/2016	Billing on Invoice 10664	FEES 66.00 DISBS 400.00				0.00

	UNBILLED				BILLED				BALANCES	
TOTALS	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00
END DA	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00

	UNBILLED				BILLED				BALANCES	
FIRM TO	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00
END DA	0.00	0.00	1064.00	1064.00	611.40	992.00	0.00	1137.40	466.00	0.00

## REPORT SELECTIONS - Client Ledger

Layout Template	Attorneys Fee Petition
Advanced Search Filter	None
Requested by	ADMIN
Finished	Thursday, December 22, 2016 at 11:04:25 AM
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Matters	0291-MSMS
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

**16 CV 9811**

**Exhibit D**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

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

Plaintiffs,

v.

MSM SOLUTIONS, INC., an Illinois corporation,

Defendant.

16 CV 9811

Judge Robert M. Dow

**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 MSM SOLUTIONS, INC., an Illinois corporation ("Defendant") in the amount of \$43,835.32 as follows:

- A. \$21,943.55 in unpaid contributions pursuant to the audit;
- B. \$13,322.50 for auditor's fees incurred by the Trust Funds to complete the audit of Defendant's books and records;
- C. \$1,513.16 in interest pursuant to 29 U.S.C. § 1132(g)(2)(B);
- D. \$4,388.71 in liquidated damages pursuant to 29 U.S.C. § 1132(g)(2)(C); and
- E. \$2,667.40 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).

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Date

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Judge Robert M. Dow