



### CORPORATION FILE DETAIL REPORT

File Number	54823681		
Entity Name	D M D SERVICES, INC.		
Status	DISSOLVED		
Entity Type	CORPORATION	Type of Corp	DOMESTIC BCA
Incorporation Date (Domestic)	10/05/1987	State	ILLINOIS
Agent Name	** AGENT VACATED **	Agent Change Date	02/01/2016
Agent Street Address		President Name & Address	JACQUELINE J DISILVIO 485 PODLIN DR FRANKLIN PARK IL 60131
Agent City		Secretary Name & Address	INVOLUNTARY DISSOLUTION 05 01 16
Agent Zip		Duration Date	PERPETUAL
Annual Report Filing Date	00/00/0000	For Year	2015
Assumed Name	INACTIVE - DMD DEMOLITION		

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**Exhibit A**

**AFFIDAVIT OF MATTHEW KASPAR**

COUNTY OF COOK       )  
                                  ) SS  
STATE OF ILLINOIS     )

I, **Matthew Kaspar** of full age, being duly sworn on my oath, hereby depose and say as follows:

1. I am the Administrator of the Local No. 731, I.B. of T., Excavators and Pavers Pension Trust Fund ("Fund"). I have personal knowledge of the facts set forth below and would be competent to testify as to these facts if called as a witness in this matter.

2. I have responsibility for monitoring employers' accounts with respect to the Fund and I receive withdrawn employers' withdrawal liability payments. I am familiar with the withdrawal liability assessment against D M D Services, Inc. ("DMD").

3. In addition to applicable law, the Fund assesses and collects withdrawal liability pursuant to its governing plan documents, particularly Supplement A of the Local 731, I.B. of T., Excavators and Pavers Pension Plan ("Supplement A"), a copy of which is attached hereto as Exhibit 1.

4. The Fund's governing documents, including Supplement A, provide that, in any action to collect withdrawal liability payments, the Fund is entitled to (1) withdrawal liability, (2) interest, (3) liquidated damages, and (4) attorneys' fees and costs.

5. The Fund's actuaries determined that the amount of withdrawal liability owed by DMD for a 2014 complete withdrawal from the Fund is \$362,931.

6. As of the date of this affidavit, DMD has not remitted any withdrawal liability payments to the Fund.

7. The Trustees have adopted rules defining provide for acceleration upon the occurrence of certain events that indicate a substantial likelihood that an employer will be unable to pay its withdrawal liability. Ex. 1, Section XV(I)(2). Those events include: “the Employer’s dissolution” and “entry of any judgment...against the Employer.”

8. The full balance of DMD’s withdrawal liability is \$362,931.

9. Sections XV(I) and XV(J) of Supplement A provide that interest shall be owed on the accelerated withdrawal liability amount and that the interest is calculated from the due date of the delinquent payment, using rates based on prevailing market rates for comparable obligations, in accordance with regulations prescribed by the PBGC, as reported by the Board of Governors of the Federal Reserve System in Statistical Release H.15.

10. The applicable interest rate reported by the Board of Governors of the Federal Reserve System in Statistical Release H.15 was 3.5% as of September 15, 2016 and 3.75% as of December 15, 2016.

11. DMD owes interest on the full, accelerated withdrawal liability of \$362,931 from the date that the payment was due, December 20, 2016, to the date judgment is entered, at the rate of 3.5% for the fourth quarter of 2016 and 3.75% for the first quarter of 2017. So computed, the interest owed by DMD is \$4,863.28. The Fund performed this calculation using a withdrawal liability calculation worksheet kept in the ordinary course of business, a copy of which is attached hereto as Exhibit 2.

12. Section XVI(G) of Supplement A provides that liquidated damages owed by an employer in default shall be equal to the greater of the interest owed or 20% of the withdrawal liability owed.

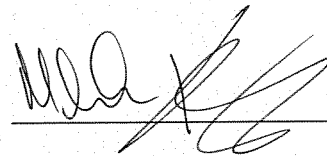
13. The liquidated damages owed by DMD are 20% of its \$362,931 accelerated withdrawal liability, or \$72,586.20; this amount exceeds the interest owed by DMD. This calculation is also reflected by the withdrawal liability calculation worksheet attached hereto as Exhibit 2.

14. Section XVI(G) of Supplement A provides that the Fund is entitled to all of the attorneys' fees and costs incurred pursuing withdrawal liability from an employer.

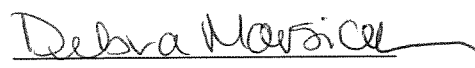
15. Accordingly, the Fund is owed the following withdrawal liability amounts from DMD, not including the attorneys' fees and costs that are also due:

Withdrawal Liability	\$362,931.00	
Interest (as of 3/29/17)	\$ 4,863.28	
Liquidated Damages @ 20%	<u>\$ 72,586.20</u>	
<b>Total</b>	<b>\$440,380.48</b>	(Plus attorneys' fees and costs)

I have read the foregoing affidavit and swear that it is true and correct to the best of my knowledge, information, and belief.

  
Matthew Kaspar

Subscribed and sworn to  
before me this 22nd  
day of March, 2017.

  
Notary Public



## **SUPPLEMENT A**

### **I. Withdrawal Liability Established.**

- (A) If an Employer withdraws from the Plan, resulting in a Complete Withdrawal or a Partial Withdrawal, then the Employer is liable to the Plan in the amount determined under this Supplement to be the withdrawal liability.
- (B) For purposes of subsection (A)-
  - (1) The withdrawal liability of an Employer to the Plan is the amount determined under the Plan to be the allocable amount of the Unfunded Vested Benefits, adjusted-
    - (a) first, by a de minimis reduction applicable under Section IX of Supplement A,
    - (b) next, in the case of a Partial Withdrawal, in accordance with Section VI of Supplement A,
    - (c) then, to the extent necessary to reflect the limitation on annual payments under Section XV of Supplement A, and
    - (d) finally, in accordance with Section XVII of Supplement A.
- (C) Notwithstanding subsection (A) above, an Employer who withdraws from the Plan in complete or partial withdrawal is not liable to the Plan if the Employer-
  - (1) First had an obligation to contribute to the Plan after the date of the enactment of the Multiemployer Pension Plan Amendments Act of 1980,
  - (2) Had an obligation to contribute to the Plan for no more than the lesser of-
    - (a) 6 consecutive Plan Years preceding the date on which the Employer withdraws, or
    - (b) the number of years required for vesting under the Plan,
  - (3) was required to make contributions to the Plan for each such Plan Year in an amount equal to less than 2 percent of the sum of all Employer contributions made to the Plan for each such year, and
  - (4) has never avoided withdrawal because of the application of this Section with respect to the Plan.
- (D) Subsection (C) shall apply to an Employer with respect to the Plan only if the ratio of the assets of the Plan for the Plan Year preceding the first Plan Year for which the Employer was required to contribute to the Plan to the benefit payments made during that Plan Year was at least 8 to 1.

### **II. Determination and Collection of Liability, Notification of Employer.**

- (A) When an Employer withdraws from the Plan, the Trustees, in accordance with

this Supplement and the Act, shall:

- (1) determine the amount of the Employer's withdrawal liability,
  - (2) notify the Employer of the amount of the withdrawal liability, and
  - (3) collect the amount of the withdrawal liability from the Employer.
- (B) (1) Any notice that must be given to an Employer under this Supplement or under Subtitle E of Title IV of ERISA shall be given to the specific member of a commonly controlled group that has or had the obligation to contribute under the Plan.
- (2) Notice shall be give to any other member of the controlled group that the Employer identifies and designates to receive notices hereunder.
- (3) Notice shall be give to any member of the controlled group or any officer or owner of any member of the controlled group shall constitute notice to all members of the controlled group.

### III. Complete Withdrawal.

- (A) For purposes of this Supplement, a Complete Withdrawal from the Fund occurs when an Employer:
- (1) permanently ceases to have an Obligation to Contribute under the Plan, or
  - (2) permanently ceases all covered operations under the Plan.
- (B) For purposes of this Supplement, the date of a Complete Withdrawal is the date of the permanent cessation of the Obligation to Contribute to the Plan or the cessation of covered operation by an Employer.

### IV. Sale of Assets.

- (A) (1) A Complete or Partial Withdrawal of an Employer (hereinafter in this Section referred to as the "seller") under this Supplement does not occur solely because, as a result of a bona fide, arm's length sale of assets to an Unrelated Party (hereinafter in this Section sometimes referred to as the "purchaser"), the seller ceases covered operations (hereinafter in this Section sometimes referred to as the "operations") or ceases to have an Obligation to Contribute for such operation, if:
- (a) the purchaser has an Obligation to Contribute to the Plan with respect to the operations for substantially the same number of Contribution Base Units for which the seller had an Obligation to Contribute to the Plan;
  - (b) the purchaser provides to the Plan for a period of five Plan Years commencing with the first Plan Year beginning after the sale of assets, a bond issued by a corporate surety company that is an acceptable surety for purposes of Section 412 of ERISA, or an amount held in escrow by a bank or similar financial institution satisfactory to the Trustees, in an

amount equal to the greater of—

- (i) the average annual contribution required to be made by the seller with respect to the operation under the Plan for the three Plan Years preceding the Plan Year in which the sale of the Employer's assets occurs, or
  - (ii) the annual contribution that the seller was required to make with respect to the operations under the Plan for the last Plan Year before the Plan Year in which the sale of the assets occurs, which bond or escrow shall be paid the Plan when due, at any time during the first five Plan Years beginning after the sale; and
- (c) the contract for sale provides that, if the purchaser withdraws in a Complete Withdrawal or a Partial Withdrawal with respect to the operations during such first five Plan Years, the seller is a secondarily liable for any withdrawal liability it would have had to the Plan with respect to the operations (but for this Section) if the liability of the purchaser with respect to the Plan is not paid.

(2) If the purchaser—

- (a) withdraws from the Plan before the last day of the fifth Plan Year beginning after the sale, and
  - (b) fails to make any withdrawal liability payment when due, the seller shall pay to the Plan an amount equal to the payment that would have been due from the seller but for this Section; and
- (3) (a) If all, or substantially all, of the seller's assets are distributed, or if the seller is liquidated before the end of the five Plan-Year period described in paragraph (1)(c), then the seller shall provide to the Plan a bond or amount in escrow equal to the present value of the withdrawal liability the seller would have had but for this subsection.
- (i) If only a portion of the seller's assets are distributed during such period, then a bond or escrow shall be required, in accordance with regulations prescribed by the PBGC, in a manner consistent with subparagraph(3)(a). The liability of the party furnishing a bond or escrow under this subsection shall be reduced, upon payment of the bond or escrow to the Plan, by the amount thereof.
  - (ii) For the purposes of this Supplement, the liability of the purchaser shall be determined as if the purchaser had been required to contribute to the Plan in the four Plan Years preceding the sale, the amount the seller was required to contribute for such operations for such five Plan Years.
  - (iii) If the Plan is in reorganization in the Plan Year in which the sale of assets occurs, the purchaser shall furnish a bond or escrow in an

amount equal to 200 percent of the amount described in subsection (A)(1)(b).

- (b) The term “Unrelated Party” means a purchaser or seller who does not bear relations to the seller or purchaser, as the case may be, that is described in Section 267(b) of the Code, or that is described in regulations prescribed by the PBCG, applying principles similar to the principles of such Section.

#### V. Partial Withdrawal.

(A) Except as otherwise provided in this Section, there is a Partial Withdrawal from the Plan by an Employer on the last day of a Plan Year if, for such Plan Year:

- (1) There is a 70% contribution decline, or
- (2) There is a partial cessation of the Employer’s contribution obligation.

(B) For purposes of subsection (A):

- (1) There is a 70% contribution decline for any Plan Year if, during each Plan Year in the Three-Year Testing Period, the Employer’s Contribution Base Units do not exceed 30% of the Employer’s Contribution Base Units for the high base year.

(a) For purposes of subparagraph (1)-

- (i) The term “Three-Year Testing Period” means the period consisting of the Plan Year and the immediately preceding two Plan Years; and
- (ii) The number of Contribution Base Units for the high base year is the average number of such units for the two Plan Years for which the Employer’s Contributions Base Units were the highest within the five Plan Years immediately preceding the beginning of the Three-Year Testing Period.

- (2) There is a partial cessation of the Employer’s contribution obligation for the Plan Year if, during such year-

- (a) The Employer permanently ceases to have an Obligation to Contribute under one or more, but fewer than all, collective bargaining agreements under which the Employer has been obligated to contribute under the Plan but continues to perform work in the jurisdiction of the collective bargaining agreement of the type for which contributions were previously required or transfers such work to another location, or for work transferred after August 16, 2006, to an entity or entities owned or controlled by the Employer, or
- (b) The Employer permanently ceases to have an Obligation to Contribution under the Plan with respect to work performed at one or more, but fewer than all, or its facilities, but continues to perform work at the facility of the type for which the Obligation to Contribute ceased.



- (3) For purposes of subparagraph (2), a cessation of an Obligation to Contribute under a collective bargaining agreement shall not be considered to have occurred solely because one agreement that requires contributions to the Plan has been substituted for another agreement that requires contributions to the Plan.

(C) For purposes of this Section 5:

- (1) Subsection (A)(I) shall not apply to any Plan Year beginning before September 29, 1982;
- (2) Subsection (A)(2) shall not apply with respect to any cessation of contribution obligations occurring before April 29, 1980; and
- (3) In applying subsection (B), the Employer's Contribution Base Units for any Plan Year ending before April 29, 1980, shall be deemed to be equal to the Employer's Contribution Base Units for the Plan Year ending before such date.

#### VI. Adjustment for Partial Withdrawal.

- (A) The amount of an Employer's liability for a Partial Withdrawal, before the application of Sections XV(E) and XVII is equal to the product of:
  - (1) The amount determined under Section X, and adjusted under Section IX, if appropriate, determined as if the Employer had withdrawn from the Plan in a Complete Withdrawal-
    - (a) On the date of the Partial Withdrawal, or
    - (b) In the case of a Partial Withdrawal described in Section 5(a)(i) (relating to a 70% contribution decline), on the last day of the first Plan Year in the Three-Year Testing Period, multiplied by
  - (2) A fraction which is one minus a fraction-
    - (a) The numerator of which is the Employer's Contribution Base Units for the Plan Year following the Plan Year in which the Partial Withdrawal occurs, and
    - (b) The denominator of which is the average of the Employer's Contribution Base Units for-
      - (i) Except as provided in clause (ii), the five Plan Years immediately preceding the Plan Year in which the Partial Withdrawal occurs, or
      - (ii) In the case of a Partial Withdrawal described in Section V(A)(1) (relating to 70% contribution decline), the five Plan Years immediately preceding the beginning of the Three-Year Testing Period.
- (B) In the case of an Employer that has withdrawal liability for a Partial Withdrawal from Plan, any withdrawal liability of that Employer for a Partial or Complete Withdrawal from the Plan in a subsequent Plan Year shall be reduced by the

amount of any Partial Withdrawal liability (reduced by any abatement or reduction of such liability) of the Employer with respect to the Plan for a previous Plan Year to the extent necessary to avoid duplication of liability.

VII. Reduction or Waiver of Complete Withdrawal Liability.

If an Employer that has completely withdrawn from the Plan subsequently resumes covered operation under the Plan, the unpaid balance of the Employer's liability incurred on account of the earlier withdrawal shall be reduced in a manner not inconsistent with any PBGC regulations issued under ERISA Section 4207.

VIII. Reduction of Partial Withdrawal Liability.

The liability for an Employer for a Partial Withdrawal shall be reduced or eliminated in accordance with Section 4208 of ERISA.

IX. De Minimis Rule.

(A) The amount of the Unfunded Vested Benefits allocable under Section X to an Employer who withdraws from the Plan, shall be reduced by the smaller of:

- (1) \$50,000 or
- (2)  $\frac{3}{4}$  of 1% of the Plan's unfunded vested obligations (determined as of the end of the Plan Year ending before the date of withdrawal),

The reduction is to be reduced (but not below zero) by the amount, if any, by which the Unfunded Vested Benefits allocable to the Employer, determined without regard to this subsection, exceeds \$100,000.

(B) This Section does not apply-

- (1) To an Employer who withdraws in a Plan Year in which substantially all employers withdraw from the Plan, or
- (2) To an Employer who withdraws in a Plan Year in which substantially all Employers withdraw from the Plan during a period of one or more Plan Years pursuant to an agreement or arrangement to withdraw.

(C) In any action or proceeding to determine or collect withdrawal liability, if substantially all Employers have withdrawn from the Plan within a period of three Plan Years, an Employer who has withdrawn from the Plan during such period shall be presumed to have withdrawn from the Plan pursuant to an agreement or arrangement, unless the Employer provides otherwise by a preponderance of the evidence.

X. Method of Computing Withdrawal Liability.

(A) Definitions. The following definitions apply in this Section X:

- (1) "New Employer" means an Employer who first became obligated to contribute to the Plan on or after January 1, 2012. "New Employer" also means an Employer that withdraws from the Fund and, on or after January 1, 2012, and while in compliance with all applicable Plan rules, statutes and

regulations regarding payment of withdrawal liability, resumes participation in the Fund and waives its right to abate any prior withdrawal liability assessment under Section 4207 of ERISA.

- (2) “Existing Employer” means an Employer other than a New Employer. No portion of an Existing Employer shall be considered a New Employer even if the Existing Employer or its controlled group first begins to have an obligation to contribute to the Fund for a new bargaining unit or facilities on or after January 1, 2012.
- (3) “Non-forfeitable benefits directly attributable to New Employers” means benefits earned by a Participant as a result of service with a New Employer.
- (4) “Directly attributable assets” means the sum of all contributions made under the Plan and withdrawal liability payments by New Employers, adjusted annually by the New Employer Pool’s share of Plan investment earnings and administrative expenses, and reduced by the benefit payments made for attributable benefits.
  - (a) The share of administrative expenses allocated to the New Employer Pool’s directly attributable assets is equal to the total Plan administrative expenses, multiplied by the ratio of New Employer contributions for the Plan Year to all Employer contributions for the Plan Year.
  - (b) The share of investment earnings (net of investment expenses, including management and custodial fees) allocated to the New Employer Pool’s directly attributable assets is computed by calculating the return on the Plan’s assets for the Plan Year and applying that return to the attributed assets, contributions, benefit payments and administrative expenses. For this purpose, all cash flows will be assumed to occur mid-year and the return will be computed using the formula:

$$\text{Return} = \text{Net Investment Income} \div \text{Average Assets}$$

where Average Assets = Sum of Market Value at the start and end of the Plan Year, less Net Investment Income.

- (B) **Calculation of Withdrawal Liability.** Effective for withdrawals that occur on or after January 1, 2012, the Plan shall create two pools of unfunded vested benefits. The first pool shall be known as the “Existing Employer Pool.” The New Employer Pool shall consist of the assets and non-forfeitable benefits directly attributable to New Employers assigned to this pool. The Existing Employer Pool consists of all plan assets and non-forfeitable benefits that are not directly attributable to the New Employer pool. Employer withdrawal liability in both the New Employer Pool and the Existing Employer Pool shall be determined in accordance with the Rolling Five Method as described in ERISA Section 4211(c)(3) except that the assets and liabilities attributable to the New Employer Pool and the Existing Employer

Pool shall be determined separately, as described below:

- (1) New Employers: The amount of unfunded vested benefits allocable to a New Employer who withdraws from the plan shall be equal to the product of (a) and (b) as described below:
  - (a) The unfunded vested benefits of the New Employer Pool as of end of the Plan Year preceding the Plan Year in which the Employer withdraws, less the value as of the end of such Plan Year of all outstanding claims for withdrawal liability which can be reasonably collected from New Employers withdrawing before such year, and
  - (b) A fraction, the numerator of which is the total amount required to be contributed under the Plan by the Employer for the last 5 Plan Years ending before the date on which the Employer withdraws, and the denominator of which is the total amount contributed under the Plan by New Employers for the last 5 Plan Years ending before the date on which the Employer withdraws, increased by any contributions of New Employers owed with respect to earlier periods which were collected in those Plan Years, and decreased by any amount contributed by New Employers who withdrew from the Plan during those Plan Years
- (2) Existing Employers: The amount of unfunded vested benefits allocable to an Existing Employer who withdraws from the Plan shall be equal to the product of (a) and (b) as described below:
  - (a) The unfunded vested benefits of the Existing Employer Pool as of the end of the Plan Year preceding the Plan Year in which the Employer withdraws, less the value as of the end of such Plan Year of all outstanding claims for withdrawal liability which can be reasonably collected from Existing Employers withdrawing before such year, and
  - (b) A fraction, the numerator of which is the total amount required to be contributed under the Plan by the Employer for the last 5 Plan Years ending before the date on which the Employer withdraws, and the denominator of which is the total amount contributed under the Plan by Existing Employers for the last 5 Plan Years ending before the date on which the Employer withdraws, increased by any contributions of Existing Employers owed with respect to earlier periods which were collected in those Plan Years, and decreased by any amount contributed by Existing Employers who withdrew from the Plan during those Plan Years
- (C) **Cessation of Existing Employer Pool.** If all Existing Employers cease to be obligated to contribute to the Plan, the New Employer Pool and the Existing Employer Pool shall be discontinued and the Plan shall use the one-pool rolling-5 method to determine allocable unfunded vested benefits for withdrawals that occur for Plan Years following the year in which all Existing Employers

ceased to be obligated to contribute.

- (D) **Cessation of New Employer Pool.** If in any Plan Year all New Employers cease to be obligated to contribute to the Plan, the New Employer Pool and the Existing Employer Pool shall be discontinued and the Plan shall use the one-pool rolling-5 method to determine allocable unfunded vested benefits for withdrawals that occur in the following Plan Year. Should an Employer subsequently commence participation in the Plan during a period in which there is no New Employer Pool, a New Employer Pool will be established for that New Employer and all subsequent New Employers.
- (E) **Five-Year Free Look Rule Applies.** If an employer first becomes a contributing Employer on or after January 1, 2012, and withdraws from the Plan within five years from the date the Employer became legally obligated to make Employer Contributions to this Plan, he shall not incur any withdrawal liability, provided that any such Employer's contributions did not exceed two percent (2%) of the total Employer Contributions in any Plan Year of its participation hereunder.

#### XI. Obligation to Contribute; Special Rules.

- (A) Payments of withdrawal liability under the Plan shall not be considered contributions.
- (B) If a principal purpose of any transaction is to evade or avoid liability under this Supplement, this Supplement shall be applied (and liability shall be determined and collected) without regard to such transaction(s).

#### XII. Actuarial Assumptions.

For purposes of determining an Employer's withdrawal liability, the Plan's Unfunded Vested Benefits shall be determined by the Plan's enrolled actuary on the basis of actuarial assumptions and methods which, in the aggregate, are reasonable (taking into account the experience of the Plan and reasonable expectations) and which, in combination, offer the actuary's best estimate of anticipated experience under the Plan. The assets used to determine the Plan's Unfunded Vested Benefits shall be the market value of assets for the plan years on and after January 1, 2011.

In determining the Unfunded Vested Benefits of the Plan for purposes of determining an Employer's withdrawal liability, the Plan's actuary may:

- (A) Rely on the most recent complete actuarial valuation used for purposes of Section 412 of the Code and reasonable estimates for the interim years of the Unfunded Vested Benefits, and
- (B) In the absence of complete data, rely on the data available or any data secured by a sampling, which can reasonably be expected to be representative of the status of the entire Plan.

### XIII. Application of Supplement.

- (A) The provisions of this Supplement and any other Plan rules and amendments authorized under Part 1 of Subtitle E of Title IV of ERISA shall operate and be applied uniformly with respect to each Employer, except that special provisions may be made to take into account the credit-worthiness of an Employer. The Trustees shall give notice to all Employers who have an obligation to contribute under the Plan and to all employee organizations representing employees covered under the Plan, of the provisions of this Supplement and of any other plan rules or amendments adopted under this authority of said Part.
- (B) For purposes of the Supplement, under regulations prescribed by the PBGC pursuant to Section 4001(b)(1) of ERISA, all employees of trades or business (whether or not incorporated) which are under common control shall be treated as employed by a single Employer and all such trades or businesses shall be treated as a single Employer.

### XIV. Withdrawal Not to Occur Merely Because of Change in Business Form or Suspension of Contributions During Labor Dispute.

- (A) Notwithstanding any other provisions of this Supplement, an Employer shall not be considered to have withdrawn from the Plan solely because:
  - (1) An Employer ceases to exist by reason of-
    - (a) A change in corporate structure described in Section 4069(b) of ERISA, or
    - (b) A change to an unincorporated form of business enterprise--if the change causes no interruption in Employer contributions or obligations to contribute under the Plan, or
  - (2) An Employer suspends contributions under the Plan during a labor dispute involving its employees.
- (B) For purposes of this Supplement, a successor or parent corporation or other entity resulting from any such change shall be considered the original Employer.

### XV. Notice, Collection, Etc., of Withdrawal Liability.

- (A) An Employer, within thirty (30) days after a written request from the Trustees or their designees, shall furnish such information as the Trustees reasonably determine to be necessary to enable the Trustees to comply with the requirements of the Act, including, but not limited to, information necessary to determine whether or not a Complete or Partial Withdrawal has occurred.
- (B) As soon as practicable after an Employer's Complete or Partial Withdrawal, the Trustees shall:
  - (1) Notify the employer of-

- (a) The amount of the liability, and
  - (b) The schedule for liability payments, and
- (2) Demand payment in accordance with the schedule.
- (C) No later than ninety (90) days after the Employer receives the notice described in paragraph (B)(1), the Employer:
  - (1) May request, in writing, that the Trustees review any specific matter relating to the determination of the Employer's liability and the schedule of payments,
  - (2) May identify in writing any inaccuracy in determination of the amount of the Unfunded Vested Benefits allocable to the Employer, and
  - (3) May furnish any additional relevant written information to the Trustees.
- (D) After a reasonable review of any matter timely raised, the Trustees shall notify the Employer, in writing, of:
  - (1) The Trustees' decision,
  - (2) The basis for the decision, and
  - (3) The reason for any change in the determination of the Employer's liability or schedule of liability payments.
- (E) Except as provided in subparagraphs (2) and (4) of this paragraph and in paragraphs (H) and (I), an Employer shall pay the amount determined under Section X, adjusted if appropriate, first under Section IX and then under Section VI, over the period of years necessary to amortize the amount in level annual payments determined under subparagraph (3), calculated as if the first payment were made on the first day of the Plan Year following the Plan Year in which the withdrawal occurs and as if each subsequent payment were made on the first day of each subsequent Plan Year.
  - (1) The determination of the amortization period described in subparagraph (E) shall be based on the assumptions used for the most recent actuarial valuation for the Plan prior to the date of the withdrawal.
  - (2) In any case in which the amortization period described in subparagraph (E) exceeds twenty (20) years, the Employer's liability shall be limited to the first twenty (20) annual payments determined under subparagraph (3).
  - (3) Except as provided in subparagraph (5), the amount of each annual payment shall be the product of:
    - (a) The average annual number of required Contribution Base Units for the period of three (3) consecutive Plan Years during the period of ten (10) consecutive Plan Years ending before the Plan Year in which the withdrawal occurs in which the number of Contributions Base Units for which the Employer had an obligation to contribute under the Plan was the highest, and

- (b) The highest contribution rate at which the Employer had an obligation to contribute under the Plan during the ten (10) Plan Years ending with the Plan Year in which the withdrawal occurs. For purposes of this paragraph (3), a Partial Withdrawal described in Section V(A)(1) shall be deemed to occur on the last day of the first year under the Three-Year Testing Period described in Section V (B)(1)(a)(i).
- (4) If the Plan terminates by the withdrawal of every Employer from such Plan, or if substantially all the Employers withdraw from such Plan pursuant to an agreement or arrangement to withdraw from the Plan, notwithstanding any other provision of this Supplement, the total Unfunded Vested Benefits of such Plan shall be fully allocated amount all such Employers in a manner not inconsistent with regulations prescribed by the PBGC. Withdrawal by an Employer from the Plan, during a period of three (3) consecutive Plan Years within which substantially all the Employers who have an obligation to contribute under such Plan withdraw, shall be presumed to be a withdrawal pursuant to an agreement or arrangement, unless the Employer proves otherwise by a preponderance of the evidence.
- (5) In the case of a Partial Withdrawal described in Section 5(a), the amount of each annual payment shall be the product of-
  - (a) The amount determined under subparagraph (3) (determined without regard to this subparagraph), multiplied by
  - (b) The fraction determined under Section VI(A)(2).
- (F) Withdrawal liability shall be payable in accordance with the schedule set forth by the Trustees under subsection (B)(1), beginning no later than sixty (60) days after the date of the demand, notwithstanding any request for review or appeal of determinations of the amount of such liability or of the schedule, except as specifically provided by ERISA Section 4221(f).
- (G) Each annual payment determined under subparagraph (E)(3) shall be payable quarterly on the 20<sup>th</sup> day of the month. If a payment is not made when due, interest on the payment shall accrue from the due date until the date on which the payment is made. Such interest shall be computed in accordance with subparagraph (J)(1).
- (H) The Employer shall be entitled to prepay the outstanding amount of the unpaid annual withdrawal liability payments determined under subparagraph (E)(3), plus accrued interest, if any, in whole or in part, without penalty. If the prepayment is made pursuant to a withdrawal which is later determined to be part of a withdrawal described in subparagraph (E)(4), the withdrawal liability of the Employer shall not be limited to the amount of the prepayment.
- (I) In the event of a Default, the Trustees shall require immediate payment of the total outstanding amount of an Employer's withdrawal liability, plus accrued interest on the total outstanding liability from the due date of the first payment that was not timely made. For purposes of this Section, the term "Default" means-



- (1) The failure of an Employer to make, when due, any payment under this Section, if the failure is not cured within sixty (60) days after the Employer receives written notification from the Trustees of such failure, or
- (2) Knowledge by the Trustees of the occurrence of any of the following events (each of which the Trustees have determined indicates a substantial likelihood that an Employer will be unable to pay its withdrawal liability):
  - (a) The Employer's insolvency, or any assignment by the Employer for the benefit of creditors, or the Employer's calling of a meeting of creditors for the purpose of offering a composition or extension to such creditors, or the Employer's appointment of a committee of creditors or liquidating agent, or the Employer's offer of a composition or extension to creditors;
  - (b) The Employer's dissolution;
  - (c) The making of (or sending notice of) an intended bulk sale by the Employer, or the assignment, pledge, mortgage or hypothecation by the Employer of any account receivable or any of its property;
  - (d) The filing or commencement by the Employer, or the filing or commencement against the Employer or any of its property, of any proceeding, suit or action, at law or in equity, under or relating to any bankruptcy, reorganization, arrangement-of-debt, insolvency, adjustment-of-debt, receivership, liquidation or dissolution law or statute or amendments thereto, unless such proceeding, suit or action against the Employer or its property is set aside, withdrawn, or dismissed within ten (10) days after the date of the filing or commencement;
  - (e) The entry of any judgment or the issuance of any warrant, attachment, or injunction or governmental tax lien or levy against the Employer or against any of its property, unless such judgment, attachment, injunction, lien, or levy is discharged, set aside, or removed within ten (10) days after the date the judgment is entered or such attachment, injunction, lien, or levy is issued;
  - (f) The failure of the Employer to maintain a reasonable ratio of current assets in comparison to current liabilities, current assets and current liabilities to be determined in accordance with generally accepted accounting principles and practices consistently followed;
  - (g) Default by the Employer on any contractual obligation which the Trustees determine to be material in relation to the financial condition of the Employer; or,
  - (h) Such other event as the Trustees may determine indicates a substantial likelihood that the Employer will be unable to pay its withdrawal liability, provided written notice of such determination is given to the Employer with a reasonable opportunity to demonstrate, to the satisfaction of the Trustees, that such determination was in error. The

Trustees, from time to time, may adopt written rules of general application defining additional events that they determine indicate, alone or in combination, a substantial likelihood that an Employer will be unable to pay its withdrawal liability.

- (J) Except as provided in subparagraph XV(E)(1), interest under this subsection (1) shall be charged at rates based on prevailing market rates for comparable obligations, in accordance with regulations prescribed by the PBGC as reported by the Board of Governors of the Federal Reserve System in Statistical Release H.15.
  - (1) Interest shall be charged on any amount in default, from the date the payment was due to the date it is paid.
- (K) In the event of a Default, the Employer shall be treated as a Delinquent Employer and, therefore, subject to the fees and penalties as applicable under the Plan, the Trust, Collection Procedures, or Section 515 of ERISA.
- (L) Nonpayment by an Employer of any amounts due shall not relieve any other Employer from its obligations to pay withdrawal liability.

#### XVI. Resolution of Disputes.

- (A) Any dispute between an Employer and the Trustees concerning a determination made under this Supplement shall be resolved through arbitration. Either party may initiate the arbitration proceeding within a 60-day period after the earlier of-
  - (1) The date of notification to the Employer under Section XV(D), or
  - (2) 120 days after the date of the Employer's request under Section XV(C).  
The parties may jointly initiate arbitration within the 180-day period after the date of the Trustees' demand under Section XV(B)(1).
- (B) The arbitration of such dispute shall be submitted to arbitration as provided in Section 4221 of ERISA, to be conducted in accordance with the applicable rules of the American Arbitration Association not inconsistent with regulations of the PBGC.
  - (1) Only those specific matters for which the Employer timely requested review pursuant to ERISA Section 4219(b)(2) can be submitted to arbitration.
  - (2) The situs of all arbitration under this Section shall coincide with the geographical jurisdiction of the U.S. District Court for the Northern District of Illinois.
- (C) For purposes of any proceeding under this Section, any determination made by the Trustees under Sections I through XV and Section XVII is presumed correct unless the party contesting the determination shows by a preponderance of the evidence that the determination was unreasonable or clearly erroneous.
  - (1) In the case of the determination of a Plan's Unfunded Vested Benefits for a Plan Year, the determination is presumed correct unless a party contesting

the determination shows by a preponderance of the evidence that-

- (a) The actuarial assumptions and methods used in the determination were, in the aggregate, unreasonable (taking into account the experience of such Plan and reasonable expectations), or
  - (b) The Plan's actuary made a significant error in applying the actuarial assumptions or methods.
- (D) If no arbitration proceeding has been initiated pursuant to subsection (A), the amounts demanded by the Trustees under Section XV(B)(1) shall be due and owing on the schedule set forth by the Trustees. The Trustees may bring an action for collection in a state or federal court of competent jurisdiction.
  - (1) Upon completion of the arbitration proceedings in favor of one of the parties, any party thereto may bring an action, no later than thirty (30) days after the issuance of an arbitrator's award, in an appropriate United States district court in accordance with Section 4301 of ERISA, to enforce, vacate, or modify the arbitrator's award.
  - (2) Any arbitration proceedings under this Section shall, to the extent consistent with Title IV of ERISA, be conducted in the same manner subject to the same limitations, carried out with the same powers (including subpoena power), and enforced in United States courts as an arbitration proceeding carried out under Title 9, United States Code.
- (E) In any proceeding under subsection (B), there shall be a presumption, rebuttable only by a clear preponderance of the evidence, that the findings of fact made by the arbitrator were correct.
- (F) Payments shall be made by an Employer in accordance with the determinations made under this Supplement until the arbitrator issues a final decision with respect to the determination submitted for arbitration, with any necessary adjustments in subsequent payments for overpayments or underpayments arising out of the decision of the arbitrator with respect to the determination. If the Employer fails to make timely payment in accordance with such final decision, the Employer shall be treated as being delinquent in the making of a contribution required under the Plan, and shall be liable to the Plan for the amounts specified therein, except that the rate of interest applicable shall be determined under Section XV(J)(1) of this Supplement, and liquidated damages shall be computed at the greater of the interest charged or 20% of the unpaid payments.
- (G) In any suit by the Trustees to collect withdrawal liability, including a suit to enforce an arbitrator's award and a claim asserted by the Trustees in an action brought by an Employer or other party, if judgment is awarded in favor of the Plan, the Employer shall pay to the Plan, in addition to the unpaid liability and interest thereon as determine herein, liquidated damages equal to the greater of-
  - (1) The amount of interest charged on the unpaid balance, or
  - (2) 20% of the unpaid amount awarded.

The Employer shall also pay attorney fees and all costs incurred by the Plan in the action, as awarded by the court. Nothing in this paragraph shall be construed as a waiver or limitation of the Plan's right to any other legal or equitable relief.

- (H) If an Employer requests, in writing, that the Trustees make available to the Employer general information necessary for the Employer to compute its withdrawal liability with respect to the plan (other than information which is unique to the Employer), the Trustees shall furnish the information to the Employer without charge. If any Employer requests, in writing, that the Trustees make an estimate of such Employer's potential withdrawal liability with respect to the Plan or provide information unique to that Employer, the Trustees will require the Employer to pay the reasonable costs of making such estimate or providing such information. If the Employer requests, in writing, a copy of this Supplement A, the Trustees shall provide it, following receipt of a reasonable copying fee.

#### XVII. Limitation on Withdrawal Liability.

- (A) In the case of a bona fide sale of all or substantially all of the Employer's assets in an arm's length transaction to an Unrelated Party (within the meaning of Section IV(A)(3)(b)), the Unfunded Vested Benefits allocable to an Employer (after the application of all Sections of this Supplement having a lower number designation than this Section), other than an Employer undergoing reorganization under Title 11, United States Code, or similar provisions of state law, and other than an Employer entitled to relief under Section XVII(C) of this Supplement, shall not exceed a portion (determined under paragraph (B)) of the liquidation or dissolution value of the Employer (determined after the sale or exchange of such assets).
- (B) For purposes of paragraph (A), the portion shall be determined in accordance with the following table for sales or exchanges occurring prior to January 1, 2007:

<u>If the liquidation or dissolution Value of the Employer after the Sale or exchange is:</u>	<u>the portion is:</u>
Not more than \$2,000,000	30% of the amount.
More than \$2,000,000 but Not more than \$4,000,000	\$600,000 plus 35% of the amount in excess of \$2,000,000
More than \$4,000,000 but Not more than \$6,000,000	\$1,300,000 plus 40% of the amount in excess of \$4,000,000
More than \$6,000,000 but Not more than \$7,000,000	\$2,100,000 plus 45% of the amount in excess of \$6,000,000
More than \$7,000,000 but Not more than \$8,000,000	\$2,550,000 plus 50% of the amount in excess of \$7,000,000

More than \$8,000,000 but Not more than \$9,000,000	\$3,050,000 plus 60% of the amount in excess of \$8,000,000
More than \$9,000,000 but Not more than \$10,000,000	\$3,650,000 plus 70% of the amount in excess of \$9,000,000
More than \$10,000,000	\$4,350,000 plus 80% of the amount in excess of \$10,000,000

For purposes of paragraph (A), the portion shall be determined in accordance with the following table for sales or exchanges occurring on or after January 1, 2007:

If the liquidation or dissolution Value of the Employer after the sale or exchange is:	the portion is:
Not more than \$5,000,000	30% of the amount.
More than \$5,000,000 but Not more than \$10,000,000	\$1,500,000 plus 35% of the amount in excess of \$5,000,000
More than \$10,000,000 but Not more than \$15,000,000	\$3,250,000 plus 40% of the amount in excess of \$10,000,000
More than \$15,000,000 but Not more than \$17,500,000	\$5,250,000 plus 45% of the amount in excess of \$15,000,000
More than \$17,500,000 but Not more than \$20,000,000	\$6,375,000 plus 50% of the amount in excess of \$17,500,000
More than \$20,000,000 but Not more than \$22,500,000	\$7,625,000 plus 60% of the amount in excess of \$20,000,000
More than \$22,500,000 but Not more than \$25,000,000	\$9,125,000 plus 70% of the amount in excess of \$22,500,000
More than \$25,000,000	\$10,875,000 plus 80% of the amount in excess of \$25,000,000.

(C) In the case of an insolvent Employer undergoing liquidation or dissolution as of the date of the Employer's withdrawal, the Unfunded Vested Benefits allocable to that Employer shall not exceed an amount equal to the sum of:

- (1) 50% of the Unfunded Vested Benefits allocable to the Employer (determined without regard to this Section), and
- (2) That portion of 50% of the Unfunded Vested Benefits allocable to the Employer (as determined under paragraph (1)) which does not exceed the liquidation or dissolution value of the Employer, determined-
  - (a) As of the commencement of liquidation or dissolution, and
  - (b) After reducing the liquidation or dissolution value of the Employer by the amount determined under paragraph (1).

(D) To the extent that the withdrawal liability of an Employer is attributable to his

obligation to contribute to or under the Plan as an individual (whether as a sole proprietor or as a member of a partnership), property which may be exempt from the estate under Section 522 of Title 11, United States Code, or under similar provisions of law, shall not be subject to enforcement of such liability.

(E) For purposes of this Section:

(1) An Employer is insolvent if the liabilities of the Employer, including withdrawal liability under the Plan (determined without regard to subsection (C)), exceed the assets of the Employer (determined as of the commencement of the liquidation or dissolution), and

(2) The liquidation or dissolution value of the Employer shall be determined without regard to such withdrawal liability.

(F) In the case of one or more withdrawal of an Employer attributable to the same sale, liquidation, or dissolution, under regulation prescribed by the PBGC-

(1) All such withdrawal shall be treated as a single withdrawal for the purpose of applying this Section, and

(2) The withdrawal liability of the Employer to the Plan shall be an amount which bears the same ratio to the present value of the withdrawal liability payment to all plans (after the application of the preceding provision of this Section) as the withdrawal liability of the Employer to such Plan (determined without regard to this Section) bears to the withdrawal liability of the Employer to all plans (determined without regard to Section 4225 of ERISA).

#### XVIII. Implementation.

The Trustees may establish a Committee or Subcommittee consisting of at least one Union Trustee and one Employer Trustee with the authority to take whatever actions are required to implement the provisions of this Supplement.

#### XIX. Definitions.

(A) "Code" means the Internal Revenue Code of 1986, as amended from time to time.

(B) "Complete Withdrawal" means a complete withdrawal described in Section III.

(C) "Contribution Base Unit" means the unit of employment earned by an employee in a capacity for which the Employer is required to make a contribution to the Fund pursuant to a written agreement that satisfies the requirements of the Plan.

(D) "Obligation to Contribute" means an obligation to contribute arising:

(1) under one or more collective bargaining (or related) agreements, or

(2) as a result of a duty under applicable labor-management relations law, but does not include an obligation to pay withdrawal liability under this Supplement or to pay delinquent contributions.

- (E) "Partial Withdrawal" means a partial withdrawal describe in Section V.
- (F) "Plan" or "Fund" means the "Local 731, I.B. of T., Excavators and Pavers Pension Plan" and those plans which have merged with the "Local 731, I.B. of T., Excavators and Pavers Pension Plan" for purposes of allocating to an Employer Unfunded Vested Benefits of those pension plans. The Plan does not primarily cover employees in the building and construction industry and ERISA Section 4203(b) is inapplicable.
- (G) "Unfunded Vested Benefits" means an amount an equal to:
- (1) the value of nonforfeitable benefits under the Plan, less
  - (2) the value of the assets of the Plan.

## **D M D Services, Inc.**

**Local No. 731, I.B. of T., Excavators and Pavers Pension Trust Fund**

**First Payment due 12/20/116**

**Calculated through 3/29/17**

	<u>Time Period</u>	<u>Amount of Time</u>	<u>Int. rate</u>	<u>Factor</u>		
1. Days:	December 20, 2016	11	3.50%	360	=	0.11%
2. Month:	Jan. 2016 - Feb. 2017	3	3.75%	12	=	0.94%
3. Days:	March 29, 2017	28	3.75%	360	=	0.29%

### **CALCULATION**

<u>W.L. Amount =</u>	\$362,931.00		<u>Interest</u>
	<u>\$399.22</u>	0.11%	\$399.22
	\$363,330.22		
	<u>\$3,411.55</u>	0.94%	\$3,411.55
	\$366,741.78		
	<u>\$1,052.50</u>	0.29%	\$1,052.50
	\$367,794.28		
Total:	\$367,794.28		Total: \$4,863.28

Liquidated Damages:

The greater of : twenty-percent of outstanding assessment: \$72,586.20  
or the total amount of interest due. \$4,863.28

Outstanding Assessment Amount: \$362,931.00

Total Interest through 3/29/17: \$4,863.28

Liquidated Damages through 3/29/17: \$72,586.20

**Total: \$440,380.48**



**AFFIDAVIT OF JEREMY M. BARR**

COUNTY OF COOK        )  
                              ) SS  
STATE OF ILLINOIS     )

I, **Jeremy M. Barr**, of full age, being duly sworn on my oath, hereby depose and say as follows:

1.       This affidavit is based on my personal knowledge and, if necessary, I could testify to the facts contained in this affidavit.

2.       I am an attorney admitted to the State of Illinois and the General and Trial Bars of this Court.

3.       Since February 2010, I have been an associate in the firm Dowd, Bloch, Bennett, Cervone, Auerbach & Yokich ("Firm"), where I practice primarily in the area of employee benefits law. In my position at the Firm, I represent the Plaintiffs in Case Number 17-cv-629.

4.       Through June of 2016, the rates at which our firm charged the Fund were \$240.00 per hour for partners' work; \$175.00 per hour for associates' work; and \$90.00 per hour for law clerks' and paralegals' work. Effective July 1, 2016, those rates increased to \$300.00 per hour for partners, \$200.00 per hour for associates, and \$100.00 per hour for paralegals for work done for non-litigation matters and to \$350.00 per hour for partners, \$225.00 per hour for associates, and \$120.00 per hour for paralegals for work done for litigation matters. I believe that these rates are extremely reasonable in light of my experience and the nature of the case.

5. Through March 21, 2017, the Firm devoted a total of 19.1 hours to the representation of the Local No. 731, I. B. of T., Excavators and Pavers Pension Trust Fund ("Fund") in connection with this case. The work performed by the Firm included researching corporate information, researching the Defendant's solvency, corresponding with the actuary regarding the withdrawal liability, preparing a notice of the withdrawal liability assessment, monitoring payment and due dates with the Fund, communicating with the Fund regarding the status of the case, preparing the Complaint and other related documents, arranging for service, effectuating service through the Secretary of State, and preparing this filing moving the Court to enter a default judgment.

6. In addition to attorneys' fees, the Fund has incurred costs in the amount of \$654.75, comprised of \$400.00 in filing fees, \$85.97 in postage and shipping costs, \$92.59 in photocopying expenses, \$70.00 in service fees, and \$6.19 in LEXIS research charges.

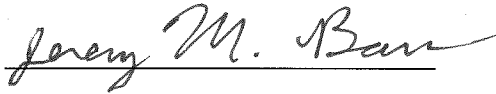
7. Based on the above rates and 19.1 hours of work through March 21, 2017, the Fund has incurred attorneys' fees and costs totaling \$4,583.00 related to this case. Attached hereto as Exhibit 1 are invoices for this case through March 21, 2017, reflecting attorneys' fees of \$3,928.25 and costs of \$654.75, which have been or will be billed to the Fund.

8. Since March 21, 2017, the Firm has devoted an additional 2.5 hours to tasks related to this case, including preparing, revising, and finalizing this affidavit, communicating with the Fund about this motion for default judgment filing, revising and finalizing other documents comprising this motion for default judgment filing, and electronically filing the motion for default judgment and related documents. As a result, the Fund has incurred an additional \$610.00 in attorneys' fees for services provided from March 21, 2017 through the date this affidavit is filed.

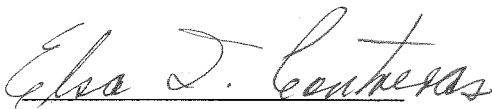
9. I anticipate that after completing this affidavit and filing the motion, I will devote at least three additional hours to tasks related to this case including preparing for and attending the March 29, 2017 status hearing and hearing on the motion for default judgment, examining any order or orders entered by the Court, and informing my client and the Defendant of the results. The Fund will therefore incur an additional \$675.00 in attorneys' fees for services provided after the date that this affidavit is filed.

10. Accordingly, the total amount of attorneys' fees and costs and fees that will be incurred by the Fund with respect to this action will be \$5,868.00.

I have read the foregoing affidavit and swear that it is true and correct to the best of my knowledge, information, and belief.

  
Jeremy M. Barr

Subscribed and sworn to  
before me this 22nd day  
of March, 2017.



Notary Public



3/22/2017  
8:59 AM

DOWD, BLOCH, BENNETT, CERVONE, AUERBACH & YOKICH  
Slip Listing - by Client by Ref

Page 1

Selection Criteria

Slip Classification Open  
Ref. Selection Include: WL - D M D SERVICES, INC.

Rate Info - identifies rate source and level

Slip ID	Dates and Time	Posting Status	Description	Attorney Activity Client Reference	Units DNB Time	Rate Rate Info Bill Status	Slip Value
<u>Client: IBT 731 EX PEN 143</u>							
391098	TIME			JMB	1.05	175.00	183.75
6/14/2016				NORMAL	0.00	C@5	
Billed	G:24038	8/9/2016	IBT 731 EX PEN 143	WL - D M D SERVICE			
Open legal file; telephone conference with R. Lacey regarding past delinquency matters, apparent withdrawal, and issuing Statement of Business Affairs Form; draft, revise, and finalize Statement of Business Affairs Form and cover letter; docket company's deadline to return Statement of Business Affairs Form; conference with J. Lannoye regarding case status.							
392228	TIME			JJL	0.25	240.00	60.00
6/14/2016				NORMAL	0.00	C@1	
Billed	G:24038	8/9/2016	IBT 731 EX PEN 143	WL - D M D SERVICE			
Conference with J Barr regarding next steps.							
391296	TIME			JMB	0.50	175.00	87.50
6/15/2016				NORMAL	0.00	C@5	
Billed	G:24038	8/9/2016	IBT 731 EX PEN 143	WL - D M D SERVICE			
Telephone conference with L. Finnegan regarding status of current delinquency case against company, past cases and litigation against company, and company's potential assets; research state court lawsuits against company; review dockets for state court lawsuits.							
391357	TIME			JMB	0.30	175.00	52.50
6/16/2016				NORMAL	0.00	C@5	
Billed	G:24038	8/9/2016	IBT 731 EX PEN 143	WL - D M D SERVICE			
Conference with J. Lannoye regarding telephone conference with L. Finnegan, apparent state court judgments against company, and confirming whether withdrawal liability is uncollectible.							
391391	TIME			JJL	0.30	240.00	72.00
6/16/2016				NORMAL	0.00	C@1	
Billed	G:24038	8/9/2016	IBT 731 EX PEN 143	WL - D M D SERVICE			
Conference with J. Barr regarding status of claim.							

3/22/2017  
8:59 AM

DOWD, BLOCH, BENNETT, CERVONE, AUERBACH & YOKICH  
Slip Listing - by Client by Ref

Page 2

Slip ID	Dates and Time	Posting Status	Description	Attorney Activity Client Reference	Units DNB Time	Rate Rate Info Bill Status	Slip Value
391456	TIME			JMB	0.10	175.00	17.50
	6/20/2016			NORMAL	0.00	C@5	
	Billed	G:24038	8/9/2016	IBT 731 EX PEN 143			
			Review delivery confirmation for Statement of Business Affairs Form.	WL - D M D SERVICE			
392089	TIME			JMB	0.45	175.00	78.75
	6/30/2016			NORMAL	0.00	C@5	
	Billed	G:24038	8/9/2016	IBT 731 EX PEN 143			
			Review state court dockets for documents bearing on company's indebtedness; conference with staff regarding obtaining documents from clerk.	WL - D M D SERVICE			
392161	TIME			JMB	0.10	200.00	20.00
	7/1/2016			NORMAL	0.00	C@5	
	Billed	G:24130	9/6/2016	IBT 731 EX PEN 143			
			Conference with staff regarding pleadings obtained from the clerk.	WL - D M D SERVICE			
392290	TIME			JMB	0.70	200.00	140.00
	7/5/2016			NORMAL	0.00	C@5	
	Billed	G:24130	9/6/2016	IBT 731 EX PEN 143			
			Review state court documents reflecting lawsuits filed against the company, judgments against the company, and creditors' success collecting on judgments; research whether company or potential control group members have filed for bankruptcy.	WL - D M D SERVICE			
392696	TIME			JMB	0.10	200.00	20.00
	7/8/2016			NORMAL	0.00	C@5	
	Billed	G:24130	9/6/2016	IBT 731 EX PEN 143			
			Review confirmation of delivery of Statement of Business Affairs Form to company's president.	WL - D M D SERVICE			
394646	TIME			JMB	0.65	200.00	130.00
	8/3/2016			NORMAL	0.00	C@5	
	Billed	G:24184	10/3/2016	IBT 731 EX PEN 143			
			Research phone numbers for company; attempted telephone conference (number disconnected) and voicemail for company regarding status of Statement of Business Affairs Form; draft, revise, and finalize final notice to company regarding its obligation to complete Statement of Business Affairs Form.	WL - D M D SERVICE			
395156	TIME			JMB	0.10	200.00	20.00
	8/9/2016			NORMAL	0.00	C@5	
	Billed	G:24184	10/3/2016	IBT 731 EX PEN 143			
			Review confirmation of delivery of Statement of Business Affairs Form final notice.	WL - D M D SERVICE			

Slip ID	Dates and Time	Posting Status	Description	Attorney Activity	Client Reference	Units DNB Time	Rate Info Bill Status	Slip Value
397749	TIME			JMB		0.15	200.00	30.00
9/15/2016				NORMAL		0.00	C@5	
Billed	G:24289	11/10/2016	IBT 731 EX PEN 143					
Conference with J. Lannoye regarding assessing withdrawal liability.			WL - D M D SERVICE					
399660	TIME			JJL		0.15	300.00	45.00
9/15/2016				NORMAL		0.00	C@1	
Billed	G:24289	11/10/2016	IBT 731 EX PEN 143					
Conference with J. Barr regarding assessing withdrawal liability.			WL - D M D SERVICE					
398145	TIME			JMB		0.15	200.00	30.00
9/21/2016				NORMAL		0.00	C@5	
Billed	G:24289	11/10/2016	IBT 731 EX PEN 143					
Communication with D. Marsick requesting contribution history.			WL - D M D SERVICE					
398294	TIME			JMB		0.25	200.00	50.00
9/22/2016				NORMAL		0.00	C@5	
Billed	G:24289	11/10/2016	IBT 731 EX PEN 143					
Review contribution history; communication with actuaries requesting withdrawal liability calculation.			WL - D M D SERVICE					
398420	TIME			JMB		0.10	200.00	20.00
9/23/2016				NORMAL		0.00	C@5	
Billed	G:24289	11/10/2016	IBT 731 EX PEN 143					
Communication from J. Hamburg regarding withdrawal date and contribution rates.			WL - D M D SERVICE					
398485	TIME			JMB		0.20	200.00	40.00
9/26/2016				NORMAL		0.00	C@5	
Billed	G:24289	11/10/2016	IBT 731 EX PEN 143					
Communications with J. Hamburg regarding highest contribution rate and withdrawal date.			WL - D M D SERVICE					
398612	TIME			JMB		1.25	200.00	250.00
9/27/2016				NORMAL		0.00	C@5	
Billed	G:24289	11/10/2016	IBT 731 EX PEN 143					
Research property used by company and potential control group members.			WL - D M D SERVICE					
400003	TIME			JMB		0.15	200.00	30.00
10/18/2016				NORMAL		0.00	C@5	
Billed	G:24412	12/7/2016	IBT 731 EX PEN 143					
Communications with actuaries regarding status of withdrawal liability calculation.			WL - D M D SERVICE					
400573	TIME			JMB		0.10	200.00	20.00
10/27/2016				NORMAL		0.00	C@5	
Billed	G:24412	12/7/2016	IBT 731 EX PEN 143					
Communication with J. Mara regarding status of			WL - D M D SERVICE					



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Slip ID	Dates and Time	Posting Status	Description	Attorney Activity Client Reference	Units DNB Time	Rate Rate Info Bill Status	Slip Value
393805	6/30/2016	EXP	Billed Lexis charges.	EIC LEXIS 8/9/2016 IBT 731 EX PEN 143 WL - D M D SERVICE	1	6.19	6.19
392743	7/1/2016	EXP	Billed Copies at State Court. »visa	EIC EX 9/6/2016 IBT 731 EX PEN 143 WL - D M D SERVICE	1	17.87	17.87
392782	7/1/2016	EXP	Billed Copies at State Court. »visa	EIC EX 9/6/2016 IBT 731 EX PEN 143 WL - D M D SERVICE	1	8.68	8.68
392783	7/1/2016	EXP	Billed Copies at State Court. »visa	EIC EX 9/6/2016 IBT 731 EX PEN 143 WL - D M D SERVICE	1	4.09	4.09
401514	11/8/2016	EXP	Billed Certified letter to 32 E. Lake Street LLC.	EIC CERTIFIED MAIL 1/6/2017 IBT 731 EX PEN 143 WL - D M D SERVICE	1	8.62	8.62
402068	11/8/2016	EXP	Billed UPS package sent to J. Disilv. »Visa.	EIC UPS 1/6/2017 IBT 731 EX PEN 143 WL - D M D SERVICE	1	35.18	35.18
403836	11/8/2016	EXP	Billed Photocopying.	EIC PHOTOCOPYING 1/6/2017 IBT 731 EX PEN 143 WL - D M D SERVICE	90	0.15	13.50
Total: Expense							
					Billable	0.00	119.74
					Unbillable	0.00	0.00
					Total	0.00	119.74
Total: WL - D M D SERVICES, INC.							
					Billable	8.60	1816.74
					Unbillable	0.00	0.00
					Total	8.60	1816.74
Total: IBT 731 EX PEN 143							
					Billable	8.60	1816.74



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Slip ID	Attorney	Units	Rate	Slip Value
Dates and Time	Activity	DNB Time	Rate Info	
Posting Status	Client		Bill Status	
Description	Reference			
	Unbillable	0.00		0.00
	Total	8.60		1816.74
Grand Total				
	Billable	8.60		1816.74
	Unbillable	0.00		0.00
	Total	8.60		1816.74

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Selection Criteria

Slip Classification Open  
Refe. Selection Include: WL - D M D SERVICES, INC.

Rate Info - identifies rate source and level

Slip ID	Dates and Time	Posting Status	Description	Attorney Activity	Client Reference	Units DNB Time	Rate Rate Info Bill Status	Slip Value
<u>Client: IBT 731 EX PEN FUND LIT 965</u>								
406981	TIME			JMB		2.50	225.00	562.50
1/26/2017				NORMAL		0.00	C@5	
Billed	G:24731	3/7/2017	IBT 731 EX PEN FUN					
Open legal file; review online dockets for state court lawsuits brought against company; draft, review, revise, and finalize complaint, summons, civil cover sheet, and attorney appearance forms; prepare and submit documents for e-filing.								
407000	TIME			JMB		0.15	225.00	33.75
1/27/2017				NORMAL		0.00	C@5	
Billed	G:24731	3/7/2017	IBT 731 EX PEN FUN					
Conference with C. Coleman regarding civil cover sheet.								
407013	TIME			CC		1.10	120.00	132.00
1/27/2017				NORMAL		0.00	C@7	
Billed	G:24731	3/7/2017	IBT 731 EX PEN FUN					
Receive and prepare documents for e-filing; e-file complaint, exhibit, civil cover sheet, attorney appearances and summons; receive email from court and prepare documents for distribution.								
from 200								
407204	TIME			JMB		0.20	225.00	45.00
1/31/2017				NORMAL		0.00	C@5	
Billed	G:24731	3/7/2017	IBT 731 EX PEN FUN					
Review order setting various dates; docket dates.								
407814	TIME			JMB		0.10	225.00	22.50
2/6/2017				NORMAL		0.00	C@5	
WIP			IBT 731 EX PEN FUN					
Voicemail from process server regarding service.								
408645	TIME			JMB		0.90	225.00	202.50
2/13/2017				NORMAL		0.00	C@5	
WIP			IBT 731 EX PEN FUN					
Review affidavit of non-service; review company's secretary of state records; review Illinois statute for service through the Secretary of State; complete affidavit for service through Secretary of State; request check for processing fee for service								

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Slip ID		Attorney	Units	Rate	Slip Value
Dates and Time		Activity	DNB Time	Rate Info	
Posting Status		Client		Bill Status	
Description		Reference			
through Secretary of State; assemble documents for submission to Secretary of State.					
409461	TIME	JMB	1.40	225.00	315.00
2/27/2017		NORMAL	0.00	C@5	
WIP		IBT 731 EX PEN FUN			
Review affidavit processed by Secretary of State; review instructions and statute regarding mailing requirement; research and telephone conference with Secretary of State's office regarding former addresses for company's registered agent and office; draft, review, revise and finalize cover letter to company regarding service through Secretary of State and initial order in case; complete affidavit of service; prepare and submit document for e-filing; docket answer deadline.					
409510	TIME	CC	0.15	120.00	18.00
2/27/2017		NORMAL	0.00	C@7	
WIP		IBT 731 EX PEN FUN			
Receive and prepare documents for e-filing; e-file affidavit of service; receive email from court and prepare documents for distribution.					
410324	TIME	JMB	0.15	225.00	33.75
3/7/2017		NORMAL	0.00	C@5	
WIP		IBT 731 EX PEN FUN			
Review service on company returned to sender; docket date by which default judgment motion must be filed in order for it to be heard at initial status hearing.					
410881	TIME	JMB	0.10	225.00	22.50
3/13/2017		NORMAL	0.00	C@5	
WIP		IBT 731 EX PEN FUN			
Review certified mail card confirming delivery of complaint to former registered agent.					
411239	TIME	JMB	3.75	225.00	843.75
3/21/2017		NORMAL	0.00	C@5	
WIP		IBT 731 EX PEN FUN			
Analyze how to proceed with count for control group liability; draft motion for default judgment, proposed judgment order, certificate of service, notice of motion, and affidavit of R. Clarson; communications with R. Clarson and M. Kaspar regarding affidavit; research interest rates; calculate interest and liquidated damages owed; review judge's procedures for initial status hearings and status reports.					

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Slip ID	Dates and Time	Posting Status	Description	Attorney Activity	Client Reference	Units DNB Time	Rate Rate Info Bill Status	Slip Value
Total: Time				Billable		10.50		2231.25
				Unbillable		0.00		0.00
				Total		10.50		2231.25
407473	EXP			EIC		45	0.15	6.75
1/27/2017				PHOTOCOPYING				
Billed	G:24731			IBT 731 EX PEN FUN	3/7/2017			
Photocopying.				WL - D M D SERVICE				
407486	EXP			EIC		1	400.00	400.00
1/27/2017				EX				
Billed	G:24731			IBT 731 EX PEN FUN	3/7/2017			
Filing fee.»Visa				WL - D M D SERVICE				
408835	EXP			JPD		1	60.00	60.00
2/6/2017				EX				
WIP				IBT 731 EX PEN FUN				
Service of process. »ck#42878 - 2/13/17 - \$180.00				WL - D M D SERVICE				
408839	EXP			JMB		1	10.00	10.00
2/13/2017				EX				
WIP				IBT 731 EX PEN FUN				
Fee for service on Secretary of State. »ck#42879 - 2/13/17 - \$10.00.				WL - D M D SERVICE				
410491	EXP			EIC		43	0.15	6.45
2/13/2017				PHOTOCOPYING				
WIP				IBT 731 EX PEN FUN				
Photocopying.				WL - D M D SERVICE				
409651	EXP			EIC		3	8.87	26.61
2/27/2017				CERTIFIED MAIL				
WIP				IBT 731 EX PEN FUN				
Certified letter to D M D Services, Inc, J. Disilvio and J. Hyman.				WL - D M D SERVICE				
410510	EXP			EIC		168	0.15	25.20
2/27/2017				PHOTOCOPYING				
WIP				IBT 731 EX PEN FUN				
Photocopying.				WL - D M D SERVICE				
Total: Expense				Billable		0.00		535.01
				Unbillable		0.00		0.00
				Total		0.00		535.01
Total: WL - D M D SERVICES, INC.				Billable		10.50		2766.26

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Slip ID Dates and Time Posting Status Description	Attorney Activity Client Reference	Units DNB Time	Rate Rate Info Bill Status	Slip Value
	Unbillable	0.00		0.00
	Total	10.50		2766.26
Total: IBT 731 EX PEN FUND LIT 965				
	Billable	10.50		2766.26
	Unbillable	0.00		0.00
	Total	10.50		2766.26
Grand Total				
	Billable	10.50		2766.26
	Unbillable	0.00		0.00
	Total	10.50		2766.26