

**U.S. Department of Labor**

Employment Standards Administration  
Office of Labor-Management Standards  
St. Louis District Office  
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March 12, 2009

Mr. Roy Cochran, Secretary-Treasurer  
Boilermakers AFL-CIO  
Lodge 455-D  
4509 DeSoto McGehan Road  
DeSoto, MO 63020

LM File Number 065-173  
Case Number: [REDACTED]

Dear Mr. Cochran:

This office has recently completed an audit of Boilermakers Lodge 455-D under the Compliance Audit Program (CAP) to determine your organization's compliance with the provisions of the Labor-Management Reporting and Disclosure Act of 1959 (LMRDA). As discussed during the exit interview with you and President Kevin Dixon on March 10, 2009, the following problems were disclosed during the CAP. The matters listed below are not an exhaustive list of all possible problem areas since the audit conducted was limited in scope.

Reporting Violation

The audit disclosed a violation of LMRDA Section 201(b), which requires labor organizations to file annual financial reports accurately disclosing their financial condition and operations. The Labor Organization Annual Report (Form LM-3) filed by Lodge 455-D for fiscal year ending June 30, 2008 was deficient in that the report failed to reconcile by \$7,713.00.

Lodge 455-D filed an amended Form LM-3 for the fiscal year ending June 30, 2008 to correct the deficient items discussed.

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I want to extend my personal appreciation to Boilermakers Lodge 455-D for the cooperation and courtesy extended during this compliance audit. I strongly recommend that you make sure this letter and the compliance assistance materials provided to you are passed on to future officers. If we can provide any additional assistance, please do not hesitate to call.

Sincerely,



Investigator

cc: Kevin Dixon, President