

**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN  
FUNDING STANDARD ACCOUNT FOR DECEMBER 31, 2009 SCHEDULE MB (EA)  
EIN/PN : 91-6145047/001**

**Schedule MB, line 9f, Explanation of Prior Year Credit Balance/Funding Deficiency Discrepancy**

12/31/2008 Credit Balance

2,065,365,000

	Year Established	Remaining Balance 1/1/2009	Remaining Years	Amortization Payment for 2009
<b>Charges</b>				
Prior Offset Base	2008	4,889,122,000	11.1	604,086,000
2008 Net Investment Loss	2009	4,407,752,000	29.0	335,519,000
PEER Changes	2009	12,122,000	15.0	1,244,000
Plan Change - Extra check	2009	11,914,000	1.0	11,914,000
Allocated Reserve	2009	40,000,000	4.0	11,037,000
<b>Total</b>		<b>9,360,910,000</b>		<b>963,800,000</b>
<b>Credits</b>				
All Other Experience Gain	2009	207,518,000	15.0	21,294,000
Assumption Change	2009	14,196,000	15.0	1,457,000
<b>Total</b>		<b>221,714,000</b>		<b>22,751,000</b>

Combined/Offset (PRA bases separate)

	Year Established	Remaining Balance 1/1/2009	Remaining Years	Amortization Payment for 2009
<b>Charges</b>				
New Combined/Offset	2009	4,731,446,000	10.7	600,158,000
2008 Net Investment Loss	2009	4,407,752,000	29.0	335,519,000
<b>Total</b>		<b>9,139,198,000</b>		<b>935,677,000</b>
<b>Credits</b>				
<b>Total</b>		-		-

**FUNDING STANDARD ACCOUNT STATEMENT FOR THIS PLAN YEAR ENDING 12/31/2009:**

**Charges to funding standard account:**

(a) Prior year funding deficiency, if any	-
(b) Employer's Normal Cost for plan year as of January 1, 2009	522,053,000
(c) Amortization Charges (outstanding balance as of January 1, 2009)	9,139,198,000
(d) Interest as applicable to the end of the plan year on (a), (b), (c)	102,041,000
(e) Total charges (add (a) through (d))	1,559,771,000

**Credits to funding standard account:**

(f) Prior year credit balance, if any	2,065,365,000
(g) (i) Employer contributions (total from column (b) of item 7)	1,264,683,000
(ii) Employer contributions received this plan yr for prior plan years and not previously reported	-
(h) Amortization Credits (outstanding balance as of January 1, 2009)	-
(i) Interest as applicable to end of plan year on (f), (g) and (h)	181,990,000
(j) Other (specify)	n/a
(k) Total Credits (add (f) through (j))	3,512,038,000

**Balance:**

(l) Credit Balance: if (k) is greater than (e), enter the difference	1,952,267,000
(m) Funding deficiency: if (e) is greater than (k), enter the difference	-

**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN  
FUNDING STANDARD ACCOUNT FOR DECEMBER 31, 2010 SCHEDULE MB (EA)  
EIN/PN : 91-6145047/001**

**Schedule MB, line 9f, Explanation of Prior Year Credit Balance/Funding Deficiency Discrepancy**

12/31/2009 Credit Balance

1,952,267,000

	Year Established	Remaining Balance 1/1/2010	Remaining Years	Amortization Payment for 2010
<b>Charges</b>				
Prior Offset Base	2009	4,420,478,000	9.7	600,158,000
2008 Net Investment Loss	2009	4,357,289,000	28.0	335,519,000
2008 Net Investment Loss	2010	588,120,000	28.0	45,286,000
PEER Changes	2010	13,349,000	15.0	1,370,000
Plan Change - Extra check	2010	643,000	1.0	643,000
<b>Total</b>		<b>9,379,879,000</b>		<b>982,976,000</b>
<b>Credits</b>				
Assumption Change	2010	199,500,000	15.0	20,471,000
Other Experience Gain	2010	1,461,750,000	15.0	149,933,000
<b>Total</b>		<b>1,661,250,000</b>		<b>170,404,000</b>

Combined/Offset (PRA bases separate)

	Year Established	Remaining Balance 1/1/2010	Remaining Years	Amortization Payment for 2010
<b>Charges</b>				
New Combined/Offset	2010	2,773,221,000	9.7	376,585,000
2008 Net Investment Loss	2009	4,357,289,000	28.0	335,519,000
2008 Net Investment Loss	2010	588,120,000	28.0	45,286,000
<b>Total</b>		<b>7,718,630,000</b>		<b>757,390,000</b>
<b>Credits</b>				
<b>Total</b>		<b>-</b>		<b>-</b>

**FUNDING STANDARD ACCOUNT STATEMENT FOR THIS PLAN YEAR ENDING 12/31/2010:**

**Charges to funding standard account:**

(a) Prior year funding deficiency, if any	-
(b) Employer's Normal Cost for plan year as of January 1, 2010	509,031,000
(c) Amortization Charges (outstanding balance as of January 1, 2010)	7,718,630,000
(d) Interest as applicable to the end of the plan year on (a), (b), (c)	88,649,000
(e) Total charges (add (a) through (d))	1,355,070,000

**Credits to funding standard account:**

(f) Prior year credit balance, if any	1,952,267,000
(g) (i) Employer contributions (total from column (b) of item 7)	1,276,476,000
(ii) Employer contributions received this plan yr for prior plan years and not previously reported	-
(h) Amortization Credits (outstanding balance as of January 1, 2010)	-
(i) Interest as applicable to end of plan year on (f), (g) and (h)	173,830,000
(j) Other (specify)	n/a
(k) Total Credits (add (f) through (j))	3,402,573,000

**Balance:**

(l) Credit Balance: if (k) is greater than (e), enter the difference	2,047,503,000
(m) Funding deficiency: if (e) is greater than (k), enter the difference	-

**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN  
FUNDING STANDARD ACCOUNT FOR DECEMBER 31, 2011 SCHEDULE MB (EA)  
EIN/PN : 91-6145047/001**

**Schedule MB, line 9f, Explanation of Prior Year Credit Balance/Funding Deficiency Discrepancy**

12/31/2010 Credit Balance

2,047,503,000

	Year Established	Remaining Balance 1/1/2011	Remaining Years	Amortization Payment for 2011
<b>Charges</b>				
Prior Offset Base	2010	2,564,401,000	8.7	376,585,000
2008 Net Investment Loss	2009	4,303,294,000	27.0	335,519,000
2008 Net Investment Loss	2010	580,832,000	27.0	45,286,000
2008 Net Investment Loss	2011	671,272,000	27.0	52,338,000
Assumption Changes	2011	507,482,000	15.0	52,074,000
PEER Changes	2011	5,731,000	15.0	588,000
Plan Change - Extra check	2011	655,000	1.0	655,000
<b>Total</b>		<b>8,633,667,000</b>		<b>863,045,000</b>
<b>Credits</b>				
Other Experience Gain	2011	1,516,877,000	15.0	155,649,000
<b>Total</b>		<b>1,516,877,000</b>		<b>155,649,000</b>

Combined/Offset (PRA bases separate)

	Year Established	Remaining Balance 1/1/2011	Remaining Years	Amortization Payment for 2011
<b>Charges</b>				
New Combined/Offset	2011	1,561,393,000	9.3	218,060,000
2008 Net Investment Loss	2009	4,303,294,000	27.0	335,519,000
2008 Net Investment Loss	2010	580,832,000	27.0	45,286,000
2008 Net Investment Loss	2011	671,272,000	27.0	52,338,000
<b>Total</b>		<b>7,116,791,000</b>		<b>651,203,000</b>
<b>Credits</b>				
<b>Total</b>		<b>-</b>		<b>-</b>

**FUNDING STANDARD ACCOUNT STATEMENT FOR THIS PLAN YEAR ENDING:**

**Charges to funding standard account:**

(a) Prior year funding deficiency, if any	-
(b) Employer's Normal Cost for plan year as of January 1, 2011	515,637,000
(c) Amortization Charges (outstanding balance as of January 1, 2011)	7,116,791,000
(d) Interest as applicable to the end of the plan year on (a), (b), (c)	81,679,000
(e) Total charges (add (a) through (d))	1,248,519,000

**Credits to funding standard account:**

(f) Prior year credit balance, if any	2,047,503,000
(g) (i) Employer contributions (total from column (b) of item 7)	1,322,549,000
(ii) Employer contributions received this plan yr for prior plan years and not previously reported	-
(h) Amortization Credits (outstanding balance as of January 1, 2011)	-
(i) Interest as applicable to end of plan year on (f), (g) and (h)	181,966,000
(j) Other (specify)	n/a
(k) Total Credits (add (f) through (j))	3,552,018,000

**Balance:**

(l) Credit Balance: if (k) is greater than (e), enter the difference	2,303,499,000
(m) Funding deficiency: if (e) is greater than (k), enter the difference	-

**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN  
FUNDING STANDARD ACCOUNT FOR DECEMBER 31, 2012 SCHEDULE MB (UC)  
EIN/PN : 91-6145047/001**

**Schedule MB, line 9f, Explanation of Prior Year Credit Balance/Funding Deficiency Discrepancy**

12/31/2011 Credit Balance

2,303,499,000

	Year Established	Remaining Balance 1/1/2012	Remaining Years	Amortization Payment for 2012
<b>Charges</b>				
Prior Offset Base	2011	1,437,366,000	8.3	218,060,000
2008 Net Investment Loss	2009	4,245,519,000	26.0	335,519,000
2008 Net Investment Loss	2010	573,034,000	26.0	45,286,000
2008 Net Investment Loss	2011	662,259,000	26.0	52,338,000
2008 Net Investment Loss	2012	467,560,000	26.0	36,951,000
Assumption Changes	2012	129,823,000	15.0	13,321,000
PEER Changes	2012	12,996,000	15.0	1,334,000
Plan Change - Extra check	2012	17,668,000	15.0	1,813,000
Other Experience Loss	2012	650,006,000	15.0	66,698,000
<b>Total</b>		<b>8,196,231,000</b>		<b>771,320,000</b>
<b>Credits</b>				
Funding Method Credit	2012	2,355,538,000	10.0	313,435,000
<b>Total</b>		<b>2,355,538,000</b>		<b>313,435,000</b>

Combined/Offset (PRA bases separate)

	Year Established	Remaining Balance 1/1/2012	Remaining Years	Amortization Payment for 2012
<b>Charges</b>				
2008 Net Investment Loss	2009	4,245,519,000	26.0	335,519,000
2008 Net Investment Loss	2010	573,034,000	26.0	45,286,000
2008 Net Investment Loss	2011	662,259,000	26.0	52,338,000
2008 Net Investment Loss	2012	467,560,000	26.0	36,951,000
<b>Total</b>		<b>5,948,372,000</b>		<b>470,094,000</b>
<b>Credits</b>				
New Combined/Offset	2012	107,676,000	10.0	14,328,000
<b>Total</b>		<b>107,676,000</b>		<b>14,328,000</b>

**FUNDING STANDARD ACCOUNT STATEMENT FOR THIS PLAN YEAR ENDING:**

**Charges to funding standard account:**

(a) Prior year funding deficiency, if any	-
(b) Employer's Normal Cost for plan year as of January 1, 2012	744,736,000
(c) Amortization Charges (outstanding balance as of January 1, 2012)	5,948,372,000
(d) Interest as applicable to the end of the plan year on (a), (b), (c)	85,038,000
(e) Total charges (add (a) through (d))	1,299,868,000

**Credits to funding standard account:**

(f) Prior year credit balance, if any	2,303,499,000
(g) (i) Employer contributions (total from column (b) of item 7)	1,367,269,000
(ii) Employer contributions received this plan yr for prior plan years and not previously reported	-
(h) Amortization Credits (outstanding balance as of January 1, 2012)	107,676,000
(i) Interest as applicable to end of plan year on (f), (g) and (h)	202,173,000
(j) Other (specify)	n/a
(k) Total Credits (add (f) through (j))	3,887,269,000

**Balance:**

(l) Credit Balance: if (k) is greater than (e), enter the difference	2,587,401,000
(m) Funding deficiency: if (e) is greater than (k), enter the difference	-

**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN  
FUNDING STANDARD ACCOUNT FOR DECEMBER 31, 2013 SCHEDULE MB (UC)  
EIN/PN : 91-6145047/001**

**Schedule MB, line 9f, Explanation of Prior Year Credit Balance/Funding Deficiency Discrepancy**

12/31/2012 Credit Balance

2,587,401,000

	Year Established	Remaining Balance 1/1/2013	Remaining Years	Amortization Payment for 2013
<b>Charges</b>				
2008 Net Investment Loss	2009	4,183,700,000	25.0	335,519,000
2008 Net Investment Loss	2010	564,690,000	25.0	45,286,000
2008 Net Investment Loss	2011	652,615,000	25.0	52,338,000
2008 Net Investment Loss	2012	460,752,000	25.0	36,951,000
2008 Net Investment Loss	2013	875,912,000	25.0	70,245,000
Assumption Change	2013	101,790,000	15.0	10,445,000
PEER Changes	2013	14,938,000	15.0	1,533,000
<b>Total</b>		<b>6,854,397,000</b>		<b>552,317,000</b>
<b>Credits</b>				
Prior Combined Offset Base	2012	99,882,000	9.0	14,328,000
Experience Gain	2013	434,151,000	15.0	44,549,000
<b>Total</b>		<b>534,033,000</b>		<b>58,877,000</b>

Combined/Offset (PRA bases separate)

	Year Established	Remaining Balance 1/1/2013	Remaining Years	Amortization Payment for 2013
<b>Charges</b>				
2008 Net Investment Loss	2009	4,183,700,000	25.0	335,519,000
2008 Net Investment Loss	2010	564,690,000	25.0	45,286,000
2008 Net Investment Loss	2011	652,615,000	25.0	52,338,000
2008 Net Investment Loss	2012	460,752,000	25.0	36,951,000
2008 Net Investment Loss	2013	875,912,000	25.0	70,245,000
<b>Total</b>		<b>6,737,669,000</b>		<b>540,339,000</b>
<b>Credits</b>				
Combined Offset Base	2013	417,306,000	13.3	46,008,000
<b>Total</b>		<b>417,306,000</b>		<b>46,008,000</b>

**FUNDING STANDARD ACCOUNT STATEMENT FOR THIS PLAN YEAR ENDING:**

**Charges to funding standard account:**

(a) Prior year funding deficiency, if any		-
(b) Employer's Normal Cost for plan year as of January 1, 2013		767,700,000
(c) Amortization Charges (outstanding balance as of January 1, 2013)	6,737,669,000	540,339,000
(d) Interest as applicable to the end of the plan year on (a), (b), (c)		91,563,000
(e) Total charges (add (a) through (d))		1,399,602,000

**Credits to funding standard account:**

(f) Prior year credit balance, if any		2,587,401,000
(g) (i) Employer contributions (total from column (b) of item 7)		1,431,091,000
(ii) Employer contributions received this plan yr for prior plan years and not previously reported		-
(h) Amortization Credits (outstanding balance as of January 1, 2013)	417,306,000	46,008,000
(i) Interest as applicable to end of plan year on (f), (g) and (h)		226,419,000
(j) Other (specify)		n/a
(k) Total Credits (add (f) through (j))		4,290,919,000

**Balance:**

(l) Credit Balance: if (k) is greater than (e), enter the difference		2,891,317,000
(m) Funding deficiency: if (e) is greater than (k), enter the difference		-

**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN  
FUNDING STANDARD ACCOUNT FOR DECEMBER 31, 2014 SCHEDULE MB (UC)  
EIN/PN : 91-6145047/001**

**Schedule MB, line 9f, Explanation of Prior Year Credit Balance/Funding Deficiency Discrepancy**

12/31/2013 Credit Balance

2,891,317,000

	Year Established	Remaining Balance 1/1/2014	Remaining Years	Amortization Payment for 2014
<b>Charges</b>				
2008 Net Investment Loss	2009	4,117,554,000	24.0	335,519,000
2008 Net Investment Loss	2010	555,762,000	24.0	45,286,000
2008 Net Investment Loss	2011	642,296,000	24.0	52,338,000
2008 Net Investment Loss	2012	453,467,000	24.0	36,951,000
2008 Net Investment Loss	2013	862,064,000	24.0	70,245,000
2008 Net Investment Loss	2014	1,635,968,000	24.0	133,307,000
Assumption Change	2014	152,801,000	15.0	15,679,000
PEER Change	2014	11,827,000	15.0	1,214,000
<b>Total</b>		<b>8,431,739,000</b>		<b>690,539,000</b>
<b>Credits</b>				
Experience Gain	2014	1,505,654,000	15.0	154,498,000
Prior Combined Offset Base	2013	397,289,000	12.3	46,008,000
<b>Total</b>		<b>1,902,943,000</b>		<b>200,506,000</b>

Combined/Offset (PRA bases separate)

	Year Established	Remaining Balance 1/1/2014	Remaining Years	Amortization Payment for 2014
<b>Charges</b>				
2008 Net Investment Loss	2009	4,117,554,000	24.0	335,519,000
2008 Net Investment Loss	2010	555,762,000	24.0	45,286,000
2008 Net Investment Loss	2011	642,296,000	24.0	52,338,000
2008 Net Investment Loss	2012	453,467,000	24.0	36,951,000
2008 Net Investment Loss	2013	862,064,000	24.0	70,245,000
2008 Net Investment Loss	2014	1,635,968,000	24.0	133,307,000
<b>Total</b>		<b>8,267,111,000</b>		<b>673,646,000</b>
<b>Credits</b>				
Combined Offset Base	2014	1,738,316,000	14.3	183,160,000
<b>Total</b>		<b>1,738,316,000</b>		<b>183,160,000</b>

**FUNDING STANDARD ACCOUNT STATEMENT FOR THIS PLAN YEAR ENDING:**

**Charges to funding standard account:**

(a) Prior year funding deficiency, if any		-
(b) Employer's Normal Cost for plan year as of January 1, 2014		798,458,000
(c) Amortization Charges (outstanding balance as of January 1, 2014)	8,267,111,000	673,646,000
(d) Interest as applicable to the end of the plan year on (a), (b), (c)		103,047,000
(e) Total charges (add (a) through (d))		1,575,151,000

**Credits to funding standard account:**

(f) Prior year credit balance, if any		2,891,317,000
(g) (i) Employer contributions (total from column (b) of item 7)		1,544,129,000
(ii) Employer contributions received this plan yr for prior plan years and not previously reported		-
(h) Amortization Credits (outstanding balance as of January 1, 2014)	1,738,316,000	183,160,000
(i) Interest as applicable to end of plan year on (f), (g) and (h)		260,599,000
(j) Other (specify)		n/a
(k) Total Credits (add (f) through (j))		4,879,205,000

**Balance:**

(l) Credit Balance: if (k) is greater than (e), enter the difference		3,304,054,000
(m) Funding deficiency: if (e) is greater than (k), enter the difference		-