

McGinn Actuaries Ltd.

October 4, 2010

Ms. Kathleen D. Haab Lindquist, LLP 9725 3rd Avenue NE, Suite 603 Seattle, Washington 98115-2024

Mr. James G. Berres Northwest Administrators, Inc. 2323 Eastlake Avenue East Seattle, Washington 98102-3305 Mr. Charles A. Storke, Esq.
Trucker♦Huss Pro Corp.
120 Montgomery Street, 23rd Floor
San Francisco, California 94104-4326

Mr. Douglas C. Holden Milliman, Inc. 111 SW 5th Avenue, Suite 3700 Portland, Oregon 97204-3604

Re: WCT Pension Plan – 2009 Schedule MB (Form 5500) and Attachments

Dear Ms. Haab and Messrs. Storke, Berres and Holden:

Enclosed is a copy of the WCT Plan's 2009 Schedule MB, with attachments. The signed original is enclosed with Jim Berres' material for the Trust's files.

Sincerely,

LJ. Thomas Bolen, E.A., M.A.A. Vice President and Senior Actuary

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JTB:ccg:6165:schB100410.ltr

Enclosure

cc: Mr. Ste

Mr. Steve Brannon, F.S.A.

Keri Bogle

SCHEDULE MB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Cornor

Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

2009

OMB No. 1210-0110

This Form is Open to Public Inspection

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRUSTEES OF THE WESTERN CONFERENCE TEAMSTERS TRUST FUND E Type of plan: (1) ☑ Multiemployer Defined Benefit (2) ☑ Money Purchase (see Instructions) 1a Enter the valuation date: Month ☑ Day ☑ Year 2009 1 Accrued liability for plan using immediate gain methods: (1) Current value of assets or funding standard account. (2) Advariation for plans using spread gain methods: (3) Accrued liability for methods with bases (b) Accrued liability under entry age normal method. (c) Normal cost under entry age normal method. (d) Normal cost under entry age normal method. (e) Normal cost under entry age normal method. (f) Normal cost under entry age normal method. (g) Accrued liability under unit credit cost method. (h) Expected liability under unit credit cost method. (h) Expected plan disbursements for the plan: (g) Applications of the plan year. (g) Applications of the plan year. (g) Expected plan disbursements for the plan year. (g) Expected plan disbursements for the plan year. (g) Expected plan disbursements for the plan year. Stockernent by Exprolled Actuary Stockernent by Exprolled Actuary Stockernent by Exprolled Actuary Signature of actuary Lound East Kattella Ave., Suprimance Address of the firm Address of the firm Telephone number (including area code)	- orision benefit dualanty corporation	File as a	ın attachment to	Form 5500 or 5500-	SF.			•	
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Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan. SIGN HERE Signature of actuary Signature of actuary Date 08-00382 Type or print name of actuary Most recent enrollment number 4CGINN ACTUARIES LTD. (714) 634-8337 Telephone number (including area code) ANAHEIM CA 92806-5961 Address of the firm the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see								2 14	<u> </u>
SIGN HERE Signature of actuary JOHN THOMAS BOLEN, M.A.A.A., E.A. Type or print name of actuary MCGINN ACTUARIES LTD. AVAILABLE AVE., SHITE and 0 ANAHEIM CA 92806-5961 Address of the firm Address of the firm Address of the firm CA 92806-5961 Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	Statement by Enrolled Actuary								· · · · · · · · · · · · · · · · · · ·
Signature of actuary Date JOHN THOMAS BOLEN, M.A.A.A., E.A. Type or print name of actuary Most recent enrollment number ACGINN ACTUARIES LTD. ACTUARIES LTD. ANAHEIM CA 92806-5961 Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	combination, offer my best estimate of anticipa		panying schedules, sta tion is reasonable (tak	atements and attachments, if a ing into account the experienc	iny, is com e of the pl	plete and accurate an and reasonable	e. Each preso	ribed assumpt s) and such oth	tion was applied in her assumptions, in
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2 c	perati	ional informa	tion as of beginning of this plar	n year:						_					
a Current value of the assets (see instructions)					·····	2a				24,962,022,000					
b "RPA '94" current liability/participant count breakdown:						(1) Number of participants				(2) Currei	nt liability				
	(1) For retired participants and beneficiaries receiving payment						227,834					24,660,000			
	(2) For terminated vested participants					161,580					93,287,000				
	(3)		participants:												
			sted benefits				900-000-000						07,165,000		
			benefits					230,500					56,284,000		
	(4)		ouve							9,914		17,763,449,00 45,281,396,00			
С	If the	e percentage	e resulting from dividing line 2	2a by line 2b(4), co	lumn (2), i	is less than	70%. ente	er such	013	2c		40,20	55.13%		
3 C	ontrib	utions made	to the plan for the plan year by	employer(s) and er	mployees:					I					
	M-DE	Date D-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid employees	, ,	(a) Da '-MM-DD)		(b) Amount paid by employer(s)			(c) Amount paid by employees				
		/2009	108,319,000			08/15/	2009	09 113,316,00			0				
		/2009	110,988,000			09/15/		 		3,00					
		/2009	103,502,000			10/15/				2,00					
		/2009	102,988,000 109,237,000			11/15/				9,000					
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		, = 0 0 3	103/013/000			Totals ▶	3(b)			28,000 33,000		ſ <u>-</u>	0		
4 Ir	forma	ition on plan	status:		***		1 5(5)	1,20	74,00	,,,,,,,,,	0 0(0)	1			
	Ente	er code to inc	dicate plan's status (see instr	uctions for attachm	ent of sup	porting evid	ence of p	lan's status)	. If [4a					
h			o item 5										N		
			age for monitoring plan's state							4b			%		
_	C Is the plan making the scheduled progress with any applicable funding improvement or rehabilitation plan?														
			ritical status, were any adjust							••••••			Yes No		
e	If line of th	e d is "Yes," e valuation o	enter the reduction in liability date	resulting from the	reduction	in adjustabl	e benefits	s, measured	as	4e					
5 A			od used as the basis for this						that ap	ply):					
а	Ц	Attained ag	e normal b 🗓 E	intry age normal		c [Accrue	d benefit (un	it credi	t)	d	Ag	gregate		
e Frozen initial liability f Individual level premium g Individual aggregate h Shortfall									ortfall						
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k	If box	x h is check	ed, enter period of use of sho	rtfall method						5k					
			een made in funding method t									П	Yes X No		
			was the change made pursua												
	If line	e l is "Yes," a	and line m is "No," enter the o	date (MM-DD-YYY)	/) of the ru	ılina letter (i	ndividual	or class)	Γ	5n	***************************************		Yes No		
S CI			ange in funding method actuarial assumptions:		***************************************										
			RPA '94" current liability												
_		001 1410 101	THE TOTAL CONTENT HADRING	***************************************			Pre-reti			T		6a	4.82%		
b	Rate	s specified in	n insurance or annuity contra	cts				No N/A			☐ Yes	st-retirem X No			
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					6f	L			%		sel.		*		
			ment return on actuarial value						6g			. <u>.</u>	(6.7)%		
n	Estim	nated investi	ment return on current value	of assets for year e	ending on	the valuatior	n date		6h				(20.6)%		

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7 New amortization bases established in the current plan year: (1) Type of base (2) Initial balance (3) Amortization Charge/Credit 4,200,234,000 430,994,000 3 12,122,000 1,244,000 4 (14, 196, 000)(1,457,000)8 Miscellaneous information: a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM-DD-YYYY) of the ruling letter granting the approval Yes X No b Is the plan required to provide a Schedule of Active Participant Data? (See the instructions.) If "Yes," attach schedule. C Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to Yes X No 2008) or section 431(d) of the Code? d If line c is "Yes," provide the following additional information: (1) Was an extension granted automatic approval under section 431(d)(1) of the Code?..... Yes No (2) If line (1) is "Yes," enter the number of years by which the amortization period was extended...... 8d(2) (3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to Yes No 2008) or 431(d)(2) of the Code?.... (4) If line (3) is "Yes," enter number of years by which the amortization period was extended (not including the 8d(4) number of years in line (2))..... 8d(5) (5) If line (3) is "Yes," enter the date of the ruling letter approving the extension..... (6) If line (3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section Yes No 6621(b) of the Code for years beginning after 2007?..... e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the 8e amortization base(s)..... 9 Funding standard account statement for this plan year: Charges to funding standard account: a Prior year funding deficiency, if any..... b Employer's normal cost for plan year as of valuation date..... 522,053,000 C Amortization charges as of valuation date: Outstanding balance (1) All bases except funding waivers and certain bases for which the 9c(1) 9,139,196,000 amortization period has been extended..... 1,057,632,000 (2) Funding waivers..... 9c(2) 0 0 (3) Certain bases for which the amortization period has been extended 9c(3) 0 d Interest as applicable on lines 9a, 9b, and 9c 9d 110,578,000 e Total charges. Add lines 9a through 9d..... 9e 1,690,263,000 Credits to funding standard account: Prior year credit balance, if any..... 2,065,365,000 Employer contributions. Total from column (b) of line 3 9ġ 1,264,683,000 Outstanding balance h Amortization credits as of valuation date..... 0 Interest as applicable to end of plan year on lines 9f, 9g, and 9h..... 9i 181,990,000 Full funding limitation (FFL) and credits: (1) ERISA FFL (accrued liability FFL) 9j(1) 14,167,899,000 "RPA '94" override (90% current liability FFL) 17,155,536,000 9j(2) (3) FFL credit..... 9j(3) k (1) Waived funding deficiency..... 0 9k(1) (2) Other credits 0 9k(2) Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)..... 3,512,038,000 m Credit balance: If line 9I is greater than line 9e, enter the difference.....

9m

1,821,775,000

n Funding deficiency: If line 9e is greater than 9I, enter the difference

DIM OT OTACOA! / EM COT

Schedule MB (Form 5500) 2009

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9 o	Cu	243 214		
	(1)	Due to waived funding deficiency accumulated prior to the 2009 plan year	90(1)	
	(2)	Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Co	Approx.	
		(a) Reconciliation outstanding balance as of valuation date	9o(2)(a)	(
		(b) Reconciliation amount (line 9c(3) balance minus line 9c(2)(a))	9o(2)(b)	(
	(3)	Total as of valuation date	90(3)	
10	Cor	ntribution necessary to avoid an accumulated funding deficiency. (See instructions.)	(
11	Has	s a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions	X Yes No	

WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN EMPLOYER I.D. NO. 91-6145047, PLAN 001 FORM 5500 ATTACHMENT FOR CALENDAR YEAR ENDING DECEMBER 31, 2009

STATEMENT BY ENROLLED ACTUARY

In my opinion, the assumptions used in preparing the 2009 Schedule MB, to which this certification is attached, for the Western Conference of Teamsters Pension Plan (a) are in the aggregate reasonably related to the experience of the Plan and to reasonable expectations, and (b) represent my best estimate, as of the valuation date, of anticipated experience under the Plan. The schedule and the accompanying attachments, which describe the actuarial assumptions and methods employed and summarize the principal eligibility and benefit provisions upon which the valuation was based, are complete and accurate to the best of my knowledge.

In preparing this report, I have relied upon information on plan participants as provided by Prudential Life Insurance Company and by Northwest Administrators, Inc., the plan administrator, and information regarding plan assets and employer contributions supplied by Lindquist, LLP, the auditors for this pension trust and by Northwest Administrators, Inc. All values are based upon valuation data provided for the preparation of the January 1, 2009 Actuarial Valuation.

10/4/2010

John Thomas Bolen Enrollment No. 08-00382