



McGinn Actuaries Ltd.

October 4, 2010

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

Mr. Charles A. Storke, Esq.
Trucker♦Huss Pro Corp.
120 Montgomery Street, 23rd Floor
San Francisco, California 94104-4326

Mr. James G. Berres
Northwest Administrators, Inc.
2323 Eastlake Avenue East
Seattle, Washington 98102-3305

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,

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

JTB:ccg:6165:schB100410.ltr

Enclosure

cc: Mr. Steve Brannon, F.S.A.
Keri Bogle

<p>SCHEDULE MB (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information</p> <p>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).</p> <p>▶ File as an attachment to Form 5500 or 5500-SF.</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2009</p> <hr/> <p>This Form is Open to Public Inspection</p>
<p>For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u></p>		

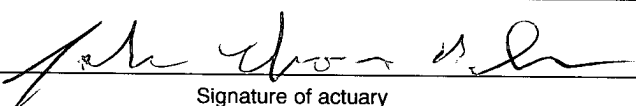
▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<p>A Name of plan WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN</p>	<p>B Three-digit plan number (PN) ▶ <u>001</u></p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRUSTEES OF THE WESTERN CONFERENCE TEAMSTERS TRUST FUND</p>	<p>D Employer Identification Number (EIN) 91-6145047</p>

E Type of plan: (1) Multiemployer Defined Benefit (2) Money Purchase (see instructions)

1a Enter the valuation date:	Month <u>1</u> Day <u>1</u> Year <u>2009</u>	
b Assets		
(1) Current value of assets		1b(1) 24,962,022,000
(2) Actuarial value of assets for funding standard account.....		1b(2) 28,541,798,000
c (1) Accrued liability for plan using immediate gain methods		1c(1) 35,615,631,000
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases.....		1c(2)(a)
(b) Accrued liability under entry age normal method.....		1c(2)(b)
(c) Normal cost under entry age normal method.....		1c(2)(c)
(3) Accrued liability under unit credit cost method.....		1c(3) 33,536,710,000
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....		1d(1)
(2) "RPA '94" information :		
(a) Current liability		1d(2)(a) 45,281,396,000
(b) Expected increase in current liability due to benefits accruing during the plan year		1d(2)(b) 958,923,000
(c) Expected release from "RPA '94" current liability for the plan year		1d(2)(c) 0
(3) Expected plan disbursements for the plan year		1d(3) 2,141,985,000

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	<u>10/4/2010</u> Date
	JOHN THOMAS BOLEN, M.A.A.A., E.A. Type or print name of actuary	08-00382 Most recent enrollment number
	MCGINN ACTUARIES LTD. 2400 EAST KATELLA AVE., SUITE 660 ANAHEIM CA 92806-5961 Address of the firm	(714) 634-8337 Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

2 Operational information as of beginning of this plan year:

a Current value of the assets (see instructions)	2a	24,962,022,000
b "RPA '94" current liability/participant count breakdown:		
(1) For retired participants and beneficiaries receiving payment	(1) Number of participants	(2) Current liability
(2) For terminated vested participants	227,834	22,424,660,000
(3) For active participants:	161,580	5,093,287,000
(a) Non-vested benefits		3,007,165,000
(b) Vested benefits		14,756,284,000
(c) Total active	230,500	17,763,449,000
(4) Total	619,914	45,281,396,000
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage.....	2c	55.13 %

3 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/15/2009	108,319,000		08/15/2009	113,316,000	
03/15/2009	110,988,000		09/15/2009	113,073,000	
04/15/2009	103,502,000		10/15/2009	107,782,000	
05/15/2009	102,988,000		11/15/2009	101,949,000	
06/15/2009	109,237,000		12/15/2009	95,052,000	
07/15/2009	103,649,000		01/15/2010	94,828,000	
Totals ▶			3(b)	1,264,683,000	3(c)
					0

4 Information on plan status:

a Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If code is "N," go to item 5.....	4a	N
b Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4b	%
c Is the plan making the scheduled progress with any applicable funding improvement or rehabilitation plan?		<input type="checkbox"/> Yes <input type="checkbox"/> No
d If the plan is in critical status, were any adjustable benefits reduced?		<input type="checkbox"/> Yes <input type="checkbox"/> No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in adjustable benefits, measured as of the valuation date	4e	

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- | | | | |
|--|---|---|---|
| a <input type="checkbox"/> Attained age normal | b <input checked="" type="checkbox"/> Entry age normal | c <input type="checkbox"/> Accrued benefit (unit credit) | d <input type="checkbox"/> Aggregate |
| e <input type="checkbox"/> Frozen initial liability | f <input type="checkbox"/> Individual level premium | g <input type="checkbox"/> Individual aggregate | h <input type="checkbox"/> Shortfall |
| i <input type="checkbox"/> Reorganization | j <input type="checkbox"/> Other (specify): | | |

k If box h is checked, enter period of use of shortfall method	5k	
l Has a change been made in funding method for this plan year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
m If line l is "Yes," was the change made pursuant to Revenue Procedure 2000-40?		<input type="checkbox"/> Yes <input type="checkbox"/> No
n If line l is "Yes," and line m is "No," enter the date (MM-DD-YYYY) of the ruling letter (individual or class) approving the change in funding method.....	5n	

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability.....	6a	4.82 %
b Rates specified in insurance or annuity contracts		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1)	A
(2) Females.....	6c(2)	A
d Valuation liability interest rate	6d	6.91 %
e Expense loading	6e	14.8 %
f Salary scale	6f	%
g Estimated investment return on actuarial value of assets for year ending on the valuation date.....	6g	(6.7) %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	(20.6) %

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	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	8a	
b Is the plan required to provide a Schedule of Active Participant Data? (See the instructions.) If "Yes," attach schedule.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 2008) or 431(d)(2) of the Code?		<input type="checkbox"/> Yes <input type="checkbox"/> No
(4) If line (3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2))	8d(4)	
(5) If line (3) is "Yes," enter the date of the ruling letter approving the extension	8d(5)	
(6) If line (3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?		<input type="checkbox"/> Yes <input type="checkbox"/> No
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 amortization base(s)	8e	

9 Funding standard account statement for this plan year:

Charges to funding standard account:

a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date	9b	522,053,000
c Amortization charges as of valuation date:	Outstanding balance	
(1) All bases except funding waivers and certain bases for which the amortization period has been extended	9c(1)	9,139,196,000
(2) Funding waivers	9c(2)	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:

f Prior year credit balance, if any	9f	2,065,365,000
g Employer contributions. Total from column (b) of line 3	9g	1,264,683,000
h Amortization credits as of valuation date	Outstanding balance	
(1) ERISA FFL (accrued liability FFL)	9h	0
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h	9i	181,990,000
j Full funding limitation (FFL) and credits:		
(1) ERISA FFL (accrued liability FFL)	9j(1)	14,167,899,000
(2) "RPA '94" override (90% current liability FFL)	9j(2)	17,155,536,000
(3) FFL credit	9j(3)	0
k (1) Waived funding deficiency	9k(1)	0
(2) Other credits	9k(2)	0
l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)	9l	3,512,038,000
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m	1,821,775,000
n Funding deficiency: If line 9e is greater than 9l, enter the difference	9n	

line 7: Additional bases - see attached

9o Current year's accumulated reconciliation account:		
(1) Due to waived funding deficiency accumulated prior to the 2009 plan year.....	9o(1)	0
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:		
(a) Reconciliation outstanding balance as of valuation date.....	9o(2)(a)	0
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	0
(3) Total as of valuation date.....	9o(3)	0
10 Contribution necessary to avoid an accumulated funding deficiency. (See instructions.)	10	0
11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

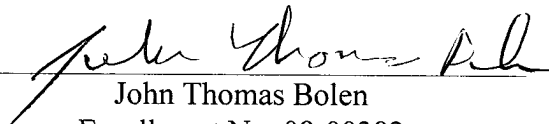
**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN
EMPLOYER I.D. NO. 91-6145047, PLAN 001
FORM 5500 ATTACHMENT FOR CALENDAR YEAR ENDING DECEMBER 31, 2009**

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
Date


John Thomas Bolen
Enrollment No. 08-00382