

**STATEMENT OF ELIGIBILITY FOR MEGAFILER TWO-DAY
EXTENSION/REASONABLE CAUSE REGARDING 2009 FORM 5500 FILING**

Re: Plan Name: Western Conference of Teamsters Pension Plan
Plan Number: 001
Plan Year-end: December 31, 2009
EIN: 91-6145047

Date: October 19, 2010

To Whom It May Concern:

On behalf of the Western Conference of Teamsters Pension Plan (the "Plan"), we are submitting this statement to establish:

(1) That the Plan qualifies for the "megafiler" two business day extension from the October 15, 2010 filing deadline for the Form 5500 Return/Report for the 2009 plan year because the attachments to the Plan's Form 5500 for the 2008 plan year totaled in excess of 100 pages and the PDF files containing those attachments exceeded 40 megabytes in size. The Plan is unable to locate a letter from the Department of Labor notifying it of its eligibility for this two-day extension, but based on the criteria announced by Marianne Gibbs, EFAST2 Technical Leader, on October 18, 2010 at the annual conference of the American Society of Pension Professionals and Actuaries, the Plan is clearly entitled to the extension which expires today at midnight Pacific Time.

(2) In the event that the Department of Labor should determine that the Plan does not qualify for the extension, that no late filing penalties should be assessed based on the following statement of reasonable cause explaining the circumstances that prevented the Plan from filing the Form 5500 Annual Return/Report filing for the 2009 plan year by the October 15, 2010 filing deadline.

The Plan is the largest multiemployer pension plan in the country, with assets in excess of \$26 billion. It has numerous service providers and investments. The Plan attempted to use Sungard's Relius Government Forms 5500 software package to prepare and electronically file the Form 5500. Relius is one of the approved EFAST software vendors. Because of technical issues with the Relius software, which remain unresolved as of this date and time, the Plan was unable to successfully complete the electronic filing by the October 15th deadline. The Plan has extensive documentation of its attempts to complete the filing successfully and its attempts to secure resolution from Relius of the technical issues in their software package that were causing the electronic filing to fail. We have attached a sample of that documentation and are prepared to submit affidavits, emails and other documentation if required.

After it became clear over the weekend of October 16 and 17, 2010 that Relius was either unwilling or unable to rectify the problems with their software, the Plan decided to use the EFast website for a direct filing. We attempted to export each of the completed Schedules from the Relius software package in XML format to upload to the EFast website but again because of still unresolved technical issues with the Relius software, the exported files were rejected by the EFast website because they were not in an acceptable XML formatted document. Thus, it became necessary to manually re-input

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all of the data from the Form 5500 and required Schedules onto the Forms and Schedules on the EFast2 website. Because of the volume of data, this process has taken several days (the Schedule C alone is 34 pages).

Based on the foregoing, we hereby request that any penalties attributable to the late filing be waived due to reasonable cause as explained herein.

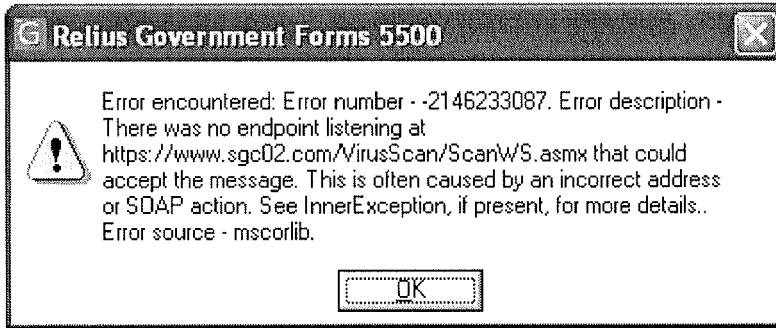
Under penalties of perjury, I declare that the facts presented in this written Statement of Reasonable Cause are, to the best of my knowledge and belief, true, correct and complete.

Regards,



Shelley Guidry
Trust Accounting Manager
Northwest Administrators, Inc.
Contract Administrator for the Western Conference of Teamsters Pension Plan

Sample of Relius error message.



**Statement of ELIGIBILITY FOR
MEGAFILER TWO-DAY
EXTENSION/Reasonable Cause
regarding 2009 form 5500 filing**

Re: Plan Name: Western Conference
of Teamsters Pension Plan
Plan Number: 001
Plan Year-end: December 31, 2009
EIN: 91-6145047

Statement of ELIGIBILITY FOR MEGAFILER TWO-DAY EXTENSION/Reasonable Cause regarding 2009 form 5500 filing

Re: Plan Name: Western Conference of Teamsters Pension Plan
Plan Number: 001
Plan Year-end: December 31, 2009
EIN: 91-6145047

The screenshot shows a web browser window displaying the EFAST2 interface for the United States Department of Labor. The browser's address bar shows the URL <http://efast.dhs.gov>. The page header includes the Department of Labor logo and navigation links such as 'A to Z Index', 'Site Map', 'FAQs', 'DOL Forms', 'About DOL', and 'Contact Us'. The main content area is titled 'Add Attachment' and features a form with the following elements:

- User:** Shelay Gudry
- Instructions:** 'To add an attachment from your local computer, fill out all information and click "Browse...". Once complete, click on "Add Attachment" to add your attachment into the EFAST2 system.'
- Warning:** 'Be aware that filings and associated attachments are open to public inspection. Do not include social security numbers in the attachments.'
- Error Message:** A red-bordered box contains the text: 'The following error(s) have occurred: The file you attempted to attach is greater than the maximum file size of 15MB. Please try again.'
- Form Fields:** 'Attachment Type: --Select--' and 'Attachment File: [Browse]'.
- Buttons:** 'Add Attachment' and 'Cancel'.

A red arrow points from a text box on the right to the error message. The text box contains the text: 'Sample of EFAST2 error message.'

The footer of the page includes the EBSA logo and contact information for the U.S. Department of Labor, Finance Perkin's Building, 200 Constitution Ave., NW, Washington, DC 20210. Contact details include the website www.dhs.gov, telephone 1-866-487-8278, TTY 1-877-889-5627, fax 1-202-593-7868, and a 'Contact Us' link.