



McGinn Actuaries Ltd.

AGENDA ITEM NO. 5

March 26, 2008

Board of Trustees
Western Conference of Teamsters
Pension Plan

**Re: Actuarial Certification for 2008 as Required
By The Pension Protection Act of 2006**

Gentlemen:

A copy of the first "annual certification by plan actuary" as required by the Pension Protection Act of 2006 (PPA) is attached. This certification, which has been transmitted to the Internal Revenue Service, states that the WCT Plan is in neither endangered nor critical status for 2008, so the Trustees will not be required to adjust benefits or seek supplemental employer contributions. The key determinations are discussed below.

Projected Funded Percentage

The projected funded percentage required by the PPA is defined as the ratio of the actuarial value of the assets to the accrued benefit liability. For the WCT Plan, this ratio has increased from 95.8% on January 1, 2007 to 99.3% as of January 1, 2008, which is well above the 80% threshold for endangered status.

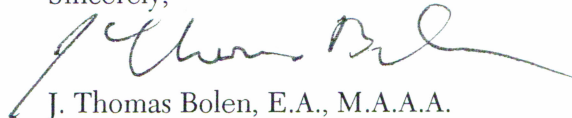
Projected Credit Balance in the Funding Standard Account

The WCT Plan is not projected to have a funding deficiency for 2008 or any of the succeeding six years. Specifically, we project that the Funding Standard Account credit balance will grow from about \$1.715 billion at the end of 2007 to \$2.105 billion as of December 31, 2008 and will continue to grow to about \$5.1 billion by the end of 2014.

The projections summarized above are based on results and actuarial assumptions specified in the January 1, 2007 Actuarial Report for the WCT Plan, augmented by information provided by the Plan's investment advisor.

I look forward to discussing this certification with you.

Sincerely,



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

JTB:cgg:6100:mis032608.ltr

cc: Service Providers
Mr. Daniel F. McGinn, F.S.A.
Mr. Christopher M. McGinn, Vice President



McGinn Actuaries Ltd.

March 26, 2008

Internal Revenue Service
Employee Plans Compliance Unit
Group 7602 (SE:TEGE:EP)
Room 1700 - 17th Floor
230 S. Dearborn Street
Chicago, IL 60604

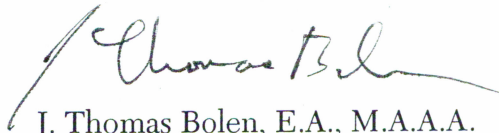
**Re: Western Conference of Teamsters Pension
Plan, EIN/PN 91-6145047/001 – 2008
Certification by the Plan's Enrolled Actuary**

To Whom It May Concern:

The attached certification for the Plan Year beginning January 1, 2008, as required by IRC Sec. 432(b)(3)(A), is being provided on behalf of the above referenced Plan.

Please contact me if there are any questions regarding this certification.

Sincerely,



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

Attachment

JTB:cgc:6100:irs032608ltr.wpd

Actuarial Certification
As required by IRC Sec. 432(b)(3)(A)

1. Plan Identification

Western Conference of Teamsters Pension Plan
Employer Identification Number: 91-6145047
Plan Number 001

2. Plan Sponsor

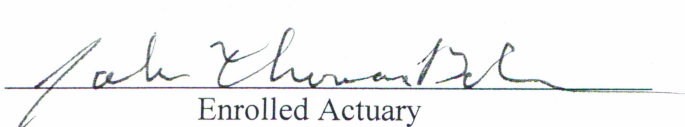
Western Conference of Teamsters Pension Trust Fund Board of Trustees
2323 Eastlake Avenue East
Seattle, WA 98102-3305
Telephone Number: (206) 329-4900

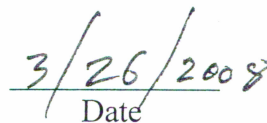
3. Enrolled Actuary Identification

John Thomas Bolen
McGinn Actuaries Ltd.
2400 East Katella Ave., Suite 660
Anaheim, CA 92806-5961
Telephone Number: (714) 634-8337
Enrollment Number: 05-00382

4. Information on Plan Status

Based on actuarial determinations and projections in compliance with IRC Sec. 432(b)(3)(B), I hereby certify that the Plan is in neither endangered nor critical status for the plan year beginning January 1, 2008. Furthermore, the Plan is not currently subject to any funding improvement or rehabilitation period or plan as described in IRC Sec. 432(c), (d), (e), and (f).


Enrolled Actuary


Date