



**Truck Drivers and Helpers Local 355  
Baltimore Area Health & Welfare and Pension Funds  
Eastern Shore Teamsters Pension Fund**

9411 Philadelphia Road, Suite S - Baltimore, Maryland 21237  
Telephone Numbers: (443) 573-3632 (866) 621-7974 Fax (410) 444-0035

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April 22, 2009

**TRUCK DRIVERS AND HELPERS LOCAL UNION NO. 355  
RETIREMENT PENSION PLAN**

**NOTICE UNDER SECTION 204 OF THE  
WORKER, RETIREE, AND EMPLOYER RECOVERY ACT OF 2008 (WRERA)**

Notice Provided To: Participants, beneficiaries, bargaining parties, the Pension Benefit Guaranty Corporation, and the Secretary of Labor

Name of Plan: Truck Drivers and Helpers Local Union No. 355  
Retirement Pension Plan  
EIN of Plan: 52-6043608  
Plan Number: 001

As you may know, the Pension Protection Act of 2006 (PPA) has added requirements for measuring the financial health of multiemployer plans such as ours. Pursuant to Section 432 of the Internal Revenue Code, a multiemployer plan is considered to be in "critical" status for a plan year if that plan is projected to have an accumulated funding deficiency for any of the three succeeding plan years, not taking into account any extension of amortization periods under Section 431(d) of the Code. As determined by the Plan's actuary, the Truck Drivers and Helpers Local Union No. 355 Retirement Pension Plan is projected to have such a funding deficiency within that time period. Therefore, in accordance with Section 432 of the Internal Revenue Code, for the Plan Year beginning January 1, 2009, the Plan's actuary has certified that the Plan is in critical status.

An election was made on April 22, 2009, however, pursuant to Section 204 of WRERA, to treat the Plan as being neither in endangered nor critical status for the Plan Year beginning on January 1, 2009. This special election applies only for the current Plan Year. If the Plan is certified to be in endangered or critical status for the Plan Year beginning January 1, 2010, the Plan Sponsor will provide notice of the Plan's status (i.e. endangered or critical) for that Plan Year and steps will have to be taken at that time to improve the Plan's funded situation, which steps may include increases in contributions and reductions in future benefit accruals. Additionally, if the Plan is certified to be in critical status for the Plan Year beginning January 1, 2010, the steps that will have to be taken to improve the Plan's funded situation will include a surcharge on employer contributions and the suspension of the payment of lump sums and similar accelerated distributions for individuals who commence receiving benefits after notice is provided of the Plan's critical status, and may include amendments to reduce early retirement benefits or other adjustable benefits for such individuals.

Additional information about this election may be obtained from the Plan Administrator at the address or telephone number below:

Joseph R. Swann, Administrator  
Benefits Administration Corporation, Inc.  
9411 Philadelphia Rd., Suite S  
Baltimore, MD 21237  
(443) 573-3611

Sincerely,

THE BOARD OF TRUSTEES