

# Central Pennsylvania Teamsters Pension Fund

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April 27, 2012

Dear Participant:

As you are aware, Congress and the IRS require specific funding and participant notices under the Pension Protection Act of 2006 ("PPA"). The purpose of this letter is to give you a brief introduction explaining the two notices that are now provided to you by Law under PPA.

### Required Actuarial Certification

Under PPA, the Plan's Actuary must perform a series of tests to certify the Plan's "zone status". Plan participants, plan beneficiaries, the bargaining parties, the Pension Benefit Guaranty Corporation, and the Secretary of Labor must then be notified of the Plan's certification results. This notice, entitled "Notice of Endangered Status for the Central Pennsylvania Teamsters Defined Benefit Plan", is included in this mailing.

### Annual Funding Notice

A notice entitled "Annual Funding Notice for the Central Pennsylvania Teamsters Defined Benefit Plan" is included in this mailing. This notice is also required under PPA and it is meant to provide useful information in understanding the Plan's funded status.

In accordance with the regulations for preparing the Annual Funding Notice, the Funded Percentage on page one is a snapshot of the Plan as of January 1, 2011. This differs from the Notice of Endangered Status which is a snapshot of the Plan as of January 1, 2012. Therefore, the Annual Funding Notice does not reflect the Plan's 2011 investment return which, while comparable to that of most similarly-situated pension plans, was still flat for the year (the Plan's actuary assumes the Plan will earn 8% each year.) The impact of this investment performance will be reflected in next year's Annual Funding Notice.

In contrast, the 2011 investment return (a contributing factor to the Plan's Endangered Status certification) is reflected in the Plan's 2012 zone status certification.

We encourage you to read the attached notices in their entirety. If, after reviewing the notices, you have any questions or concerns, please feel free to contact the Fund Administrator:

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Board of Trustees,

Central Pennsylvania Teamsters Defined Benefit Plan