



IEDA

2200 Powell Street, Suite 1000, Emeryville, California 94608

BSA/PUBLIC DISCLOSURE
2009 DEC -8 AM 8:00

November 30, 2009

Internal Revenue Service
EPCU
Group 7602
SE:TEGE:EP
Room 1700 - 17th Floor
230 Dearborn Street
Chicago, IL 60604

**Re: *Distributors Association Warehousemen's Pension Trust
WRERA Section 204 Election***

To Whom It May Concern:

The original WRERA Section 204 Election for the above-referenced plan (enclosed) was timely filed on September 24, 2009. We have recently discovered a typographical error in the original document. Therefore, we enclose a revised WRERA Section 204 Election for your files. A revised Notice has been distributed to participants and beneficiaries, the bargaining parties, the Pension Benefit Guaranty Corporation, and the Secretary of Labor.

Respectfully,

Keith Fleming
President
Industrial Employers and Distributors Association
Plan Sponsor



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**Re: *Distributors Association Warehousemen's Pension Trust
WRERA Section 204 Election***

To Whom It May Concern:

The following information is being provided pursuant to the requirements set forth in Notice 2009-31:

(a) Name, address, telephone number, and EIN of the plan sponsor.

Industrial Employers and Distributors Association
2200 Powell Street, Suite 1000
Emeryville, CA 94602-1852
(510) 653-6765
EIN: 94-0294755

(b) Name, plan EIN (if different from sponsor EIN), and plan number of the plan for which the election is being made.

Plan Number: 002

(c) A statement that the election is intended to be an election under section 204, section 205, or both sections 204 and 205.

The election is intended to be an election under section 204 of WRERA.

(d) If the election is under section 204 (or under both sections 204 and 205):

(i) A statement of the plan year for which the election (or elections) is being made.

The election is for June 1, 2009 through May 31, 2010 Plan Year.

(ii) The section 432 status of the plan for the election year taking the section 204 election into account (this is the same as the section 432 status of the plan for the prior year).

The section 432 status for the election year taking the section 204 election into account is in neither critical status nor endangered status.

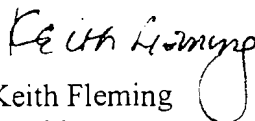
(iii) If section 432 of the Code did not apply to the plan for the prior year (because the prior year began before January 1, 2008), an attachment of an actuarial certification of what would have been the plan's section 432 status for the prior year had section 432 applied to the plan for the prior year.

Not applicable.

(e) If the election is under section 205 of WRERA, and no election under section 204 of WRERA applies for the year, a statement of the plan year as of which the section 205 election is being made.

Not Applicable.

Submitted by:


Keith Fleming
President
Industrial Employers and Distributors Association
Plan Sponsor