

WAREHOUSE EMPLOYEES LOCAL 169

And

EMPLOYERS JOINT PENSION FUND

P.O. BOX 740 • DAVIS ROAD & OAKWOOD LANE
VALLEY FORGE, PA 19482
(215) 483-6000 (610) 783-0866

EMPLOYER TRUSTEES

RAYMOND TARNOWSKI, Vice Chairman
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UNION TRUSTEES

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CHARLES LOCKE (Alt.)

April 24, 2009

CERTIFIED RETURN RECEIPT MAIL

U.S. Department of Labor
Employee Benefit Security Administration
Public Disclosure Room, N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: Notice of Temporary Delay of Critical Status Designation

Dear Sir/Madam:

In accordance with federal regulations, the above-noted Plan is providing the U.S. DOL with a copy of the Notice of Temporary Delay of Critical Status Designation required by the Workers, Retirees, and Employer Recovery Act of 2008 (WRERA). Please note that a copy of the Notice was provided to all relevant parties prior to this date.

Sincerely,

A handwritten signature in black ink, appearing to read "Lee Scarpone".

Lee Scarpone
Fund Manager

LS:kmm

Enclosure

**Notice of Temporary Delay of Critical Status Designation
for the
Warehouse Employees Local 169 and Employers Joint Pension Plan**

In December 2008, the U.S. Congress enacted the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA") which permits a multiemployer plan sponsor to elect to temporarily freeze the plan's status under section 432 of the Internal Revenue Code so that it does not change from the prior year. This notice is to inform you that on March 20, 2009, the Trustees of the plan elected to temporarily freeze the plan's status. Federal law requires that you receive this notice with the following information:

Notice

An election has been made under section 204 of WRERA to treat the Warehouse Employees Local 169 and Employers Joint Pension Plan as being neither in endangered nor in critical status for the plan year beginning on January 1, 2009.

The plan actuary has certified that the plan would be in critical status for the plan year beginning on January 1, 2009 if this election were not made.

This election applies only for the current plan year (the January 1, 2009 to December 31, 2009 plan year). If the plan is certified to be in endangered or critical status for the year following the election year (the January 1, 2010 to December 31, 2010 plan year), the plan sponsor will provide you with a notice of the plan's status (i.e., endangered or critical) for that following year and steps will have to be taken to improve the plan's funded situation. These steps could (but not necessarily) include increases in contributions and reductions in future benefit accruals.

If the plan is certified to be in critical status for the year following the election year (the January 1, 2010 to December 31, 2010 plan year), 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. These steps could (but not necessarily) also include amendments to reduce early retirement benefits or other adjustable benefits for such individuals.

**Notice of Temporary Delay of Critical Status Designation
for the
Warehouse Employees Local 169 and Employers Joint Pension Plan**

Where to Get More Information

For more information about this notice, you may contact the plan administrator at Valley Forge Benefit Administrators, Inc., 610-783-0866, P.O. Box 740, Davis Road & Oakwood Lane, Valley Forge, PA 19482.

Your plan can be identified by the following information:

1. Name of Plan Sponsor: Board of Trustees, Warehouse Employees Local 169 and Employers Joint Pension Fund
2. EIN of Plan Sponsor: 23-6230368
3. Name of Plan: Warehouse Employees Local 169 and Employers Joint Pension Plan
4. EIN of Plan: Same as Plan Sponsor
5. Plan Number: 001

This notice is intended to meet the notification requirements of Section 204(c)(2)(A) of WRERA and the IRS Notice 2009-31.

Issued: April 15, 2009