



June 23, 2009

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

RE: INTERNATIONAL LONGSHOREMEN'S ASSOCIATION
PENSION PLAN (EIN: 43-6199275, Plan No. 001)


Dear IRS:

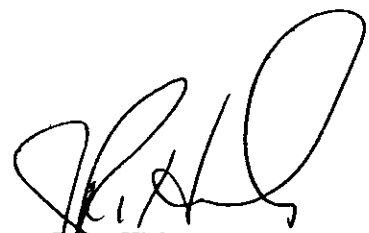
This is an election under Section 204(a) of the Worker, Retiree and Employer Recovery Act of 2008 to elect, notwithstanding the actuarial certification of the Plan's Section 432 critical status for the Plan Year beginning March 1, 2009, the election year, to temporarily freeze the Plan's Section 432 status so that it is the same as the Plan's Section 432 status for 2008 Plan Year, the prior year.

The following specifics are supplied in accordance with IRS Notice 2009-31:

- (a) Name, address, telephone number and EIN of Plan Sponsor
Board of Trustees
International Longshoremen's Association Pension Plan
6025 Chippewa Street, Suite 301
St. Louis, MO 63109
(314) 752-5848
EIN: 43-6199275
- (b) Name, Plan EIN (if different from above) and Plan Number
International Longshoremen's Association Pension Plan
EIN: Same as above
Plan Number: 001
- (c) This election is intended to be an election under WRERA Section 204.
- (d) This election is for the 2009 Plan Year and due to this election the 432 status for the election year is the same as that for the prior year which was not endangered and not critical.
- (e) This is not an election under Section 205 of WRERA.

Respectfully submitted,


Carlos Brown
Trustee


James Hicks
Trustee

**INTERNATIONAL LONGSHOREMEN'S ASSOCIATION
PENSION PLAN**

SPECIAL NOTICE OF FUNDING STATUS

Date: June 25, 2009

To: Participants and Beneficiaries, Bargaining Parties, Pension Benefit Guaranty Corporation and the Secretary of Labor

From: Board of Trustees
International Longshoremen's Association Pension Plan
Employer Identification Number: 43-6199275
Plan Number: 001

The Board of Trustees of the International Longshoremen's Association Pension Plan has made an election under Section 204(a) of the Worker, Retiree and Employer Recovery Act of 2008 to treat the Plan as neither in endangered nor critical status for the Plan Year beginning on March 1, 2009.

Because the Plan's Minimum Funding Balance is projected to have a deficiency in 2011, the Plan actuary certified the funding status as critical for the 2009 Plan Year. However, the Worker, Retiree and Employer Recovery Act of 2008 allows the Trustees to temporarily freeze the status of the Plan. Therefore, the Trustees have elected to freeze the status of the Plan for 2009 to be the same as the status of the Plan for the prior Plan Year which was neither in endangered nor critical status.

This election to not be in critical status only applies to the current Plan Year, March 1, 2009 - February 28, 2010. If the Plan is certified to be in endangered or critical status for the year following the election year, the Trustees will provide 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, which steps may include increases in contributions and reductions in future benefit accruals.

In addition, because the Plan was certified to be in critical status for the current Plan Year, if the Plan is certified to be in critical status for the next Plan Year, March 1, 2010 - February 28, 2011, steps will have to be taken to improve the Plan's funded situation. These steps 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.

You may obtain additional information about this election by contacting the Plan Administrator:

A.E. Boatwright
Plan Administrator
6025 Chippewa Street, Suite 301
St. Louis, MO 63109
(314) 752 - 5848

Sincerely,

The Board of Trustees of the International Longshoremen's Association Pension Plan