

**WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN**

***SECTION H — PARTICIPANT DATA***

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The sources of WCT Plan participant data for our actuarial calculations are: (a) extracts from Prudential Investments' Annuitant Benefit Consolidation (ABC) System file, (b) extracts from the T2 Participant Data File (PDF) maintained by Northwest Administrators and Prudential Investments, and (c) extracts from the Western States Food database.

The following paragraphs describe how the data were prepared for valuation purposes and present statistical characteristics of the data base.

1. **Data Base for Active and Vested Inactive Participants**

Northwest Administrators sent us a December 31, 2008 valuation data file that included T2 extract records for non-retired participants and all claims and deaths for the last five years.

From this file containing 396,456 records, we selected the 5% sample valuation file of active and vested inactive participants (Social Security numbers ending in 00, 05, 10, 15, or 20). A participant was considered Active as of January 1, 2009 if he or she was not included on the ABC file as retired as of the valuation date, and if he/she earned at least 250 covered hours during 2008, or earned at least 1 covered hour in 2008 and earned at least 250 covered hours in 2007.

10,864 Non-Seasonal Active 5% sample records representing 217,280 participants were included in the valuation. For this purpose, Active participant records with non-seasonal industry codes or with 1,000 or more covered hours in each of the last two years were considered Non-Seasonal.

661 Seasonal Active 5% sample records representing 13,220 participants were included in the valuation. Active participants with a seasonal industry code and less than 1,000 covered hours in one or both of the last two years were considered Seasonal.

8,079 Vested Inactive 5% sample records representing 161,580 participants were included in the valuation.

376,852 T2 extract records were not used for the valuation. These records primarily represent non-5% sample participant records, pre-valuation date claims, and non-vested inactives. Pre-valuation date claim records were used for experience analysis only.

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**2. Statistical Information**

Highlights of the data characteristics for Active Plan participants on January 1, 2009 are shown below, together with corresponding information from the January 1, 2008 and January 1, 2007 Actuarial Reports.

- ▶ For actuarial valuation purposes, the Active participant population was 232,950 as of January 1, 2007, 234,720 as of January 1, 2008, and 230,500 as of January 1, 2009. The aggregate number of Active participants covered under PEER is 84.8% (including Non-Seasonal and Seasonal employees) on January 1, 2009. (Note that the information summarized below for 1/1/07 is based on 2% sample data, whereas the information for 1/1/08 and 1/1/09 is based on 5% sample data.)

<b>NUMBER OF ACTIVE PLAN PARTICIPANTS</b>			
<b>Industry</b>	<b>As of 1/1/07</b>	<b>As of 1/1/08</b>	<b>As of 1/1/09</b>
<b>ALL ACTIVES</b>			
Non-Seasonal	218,400	220,700	217,280
Seasonal	14,550	14,020	13,220
<b>Total</b>	<b>232,950</b>	<b>234,720</b>	<b>230,500</b>
<b>PEER UNITS</b>			
Non-Seasonal PEER 80	74,550	74,300	72,080
Non-Seasonal PEER 82	6,200	6,180	5,560
Non-Seasonal PEER 84	103,600	105,900	105,900
Seasonal PEER 80	9,400	8,900	8,860
Seasonal PEER 82	350	260	300
Seasonal PEER 84	3,400	3,560	2,820
<b>Total PEER Participants</b>	<b>197,500</b>	<b>199,100</b>	<b>195,520</b>
<b>NON-PEER UNITS</b>			
Non-Seasonal	34,050	34,320	33,740
Seasonal	1,400	1,300	1,240
<b>Total Non-PEER Participants</b>	<b>35,450</b>	<b>35,620</b>	<b>34,980</b>

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**SECTION H — PARTICIPANT DATA (Continued)**

**4. Procedures to Account for Data with Missing or Invalid Birthdates or Sex Codes (Continued)**

There were 212 non-retired sample valuation records, representing 4,240 participants with missing dates of birth. There were 1,332 Non-Seasonal non-retired sample valuation records with missing or invalid sex codes who are assumed to be males and 143 Seasonal non-retired sample valuation records with missing or invalid sex codes who are assumed to be female. The non-retired participant T2 extract records included in the valuation had the characteristics shown in the following table:

		Number of Records*20		
Status	Sex Code	With Valid Date of Birth	Without Valid Date of Birth	% Without Valid Date of Birth
Non-Seasonal Active Vested	Male	123,780	40	0.03%
Non-Seasonal Active Vested	Female	19,960	0	0.00%
Non-Seasonal Active Non-Vested	Male	61,320	2,640	4.13%
Non-Seasonal Active Non-Vested	Female	9,400	140	1.47%
Seasonal Active Vested	Male	2,360	0	0.00%
Seasonal Active Vested	Female	6,440	80	1.23%
Seasonal Active Non-Vested	Male	1,340	60	4.29%
Seasonal Active Non-Vested	Female	2,800	140	4.76%
Non-Seasonal Vested Inactive	Male	122,620	660	0.54%
Non-Seasonal Vested Inactive	Female	21,660	80	0.37%
Seasonal Vested Inactive	Male	5,700	40	0.70%
Seasonal Vested Inactive	Female	10,460	360	3.33%

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***SECTION H — PARTICIPANT DATA (Continued)***

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5. **Age Retirees, Disability Retirees, and Surviving Beneficiaries**

We based our actuarial calculations for retired lives on extracts from the ABC retired file provided by Prudential Investments. This file contains records for all Pensioners and Beneficiaries.

Of the 238,285 retired records received, 10,462 were disregarded (9,405 deaths, 399 expirations and 658 other rejects, such as cancellations, post valuation retirements, etc.). In addition, we added 11 liability records from the end of year 2007 data, based on our review of Prudential's "previous year liability lives missing from current year file" exhibit. This resulted in the inclusion of 227,834 records representing all benefits associated with 194,789 participants. Approximately 76.6% of these records are for Age Retirees, 9.5% are for Disability Retirees, and 13.9% are for Beneficiaries. There were no missing birthdates in these records.