

**NEW ENGLAND TEAMSTERS AND TRUCKING INDUSTRY
PENSION FUND**

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January 23, 2009

To Active Contributing Employers:

Enclosed are two copies of the New England Teamsters & Trucking Industry Pension Fund's Rehabilitation Plan adopted by the Board of Trustees on January 15, 2009. Please distribute these copies to your personnel involved with negotiations with respect to this Pension Fund. Additional copies of the Rehabilitation Plan may be downloaded from our website (www.nettipf.com) beginning on Monday, January 26, 2009 or mailed to you upon request. The Rehabilitation Plan has also been mailed to all Local Unions representing members covered by the Pension Fund. While the Rehabilitation Plan has not been mailed to individual participants of the Pension Fund, it will be posted to the Pension Fund's website on Monday, January 26, 2009 and will be accessible by any visitor to the Pension Fund's website.

Also enclosed are copies of all of the Notices mailed to the Pension Fund's participants, as required by law, regarding the Pension Fund's classification under the Pension Protection Act of 2006. These participant Notices were also mailed to each Local Union representing members covered by the Pension Fund, as well as emailed to the U.S Department of Labor and the Pension Benefit Guaranty Corporation. The participant Notices were tailored for six specific groups of participants containing information pertinent to each group. Each participant was mailed one version of the Notice, based on the participant's status in the Pension Fund as of January 1, 2009. A copy of each of the six Notices will be posted to the Pension Fund's website on Monday, January 26, 2009 and will be accessible by any visitor to the Pension Fund's website.

The six groups of participants are as follows:

- Pensioner and Beneficiaries
- Active Participants with Future Pension Eligibility
- Inactive Vested Participants who have attained Age 64
- Inactive Vested Participants with Current Pension Eligibility
- Inactive Vested Participants with Future Pension Eligibility and 15 Years of Pension Credit
- Inactive Vested Participants with Future Pension Eligibility

Each of these Notices is included with this mailing.