

Al Minor & Associates, Inc.

Retirement Plan Design and Administration

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November 21, 2008

U.S. Department of Labor  
Employee Benefit Security Administration  
Public Disclosure Room N1513  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Graphic Communications International Union Local 147-B Pension Plan  
United Brick and Clay Workers of America, AFL-CIO District Council #9 Pension Plan

Dear Sir:

Enclosed are the notices for these two multi-employer plans indicating that the plans are either in endangered status or critical status as of the actuarial valuation performed in 2008. We understand that these notices must be submitted to the U.S. Department of Labor, the PBGC, plan participants and the plan sponsors.

Sincerely,



Albert R. Minor, Jr., EA, ASA, COPA  
Consulting Actuary

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Enclosures

**UNITED BRICK AND CLAY WORKERS OF AMERICA, AFL-CIO**

**DISTRICT COUNCIL #9 PENSION PLAN**

This is to inform you that on October 8, 2008, as a result of the Pension Protection Act, the plan actuary certified to the plan trustees that the Pension Plan is in critical status for the plan year beginning April 1, 2008. Federal law requires that you receive this notice.

**Critical Status**

Before any changes or modifications, the Plan was considered to be in critical status because it has funding or liquidity problems, or both. More specifically, the Plan's actuary determined that the Plan's funded percentage for the plan year beginning April 1, 2008 was 31% (a comparison of the assets to the present value of accumulated benefits) and is projected to have an accumulated funding deficiency in the fiscal year ending March 31, 2009.

**Reconciliation Plan**

Federal law requires pension plans in critical status adopt a reconciliation plan aimed at restoring the financial health of the Plan. The law permits pension plans to reduce, or even eliminate, certain benefits as part of the plan as well as increase contributions. If the Trustees of the Plan determine that benefit reductions or modifications are necessary, you will receive a separate notice identifying and explaining the effect of those reductions.

**Where to Get More Information**

For more information about this Notice, you may contact Todd McClave at Superior Clay or call (740) 922-4122. You have the right to receive a copy of the funding improvement plan after it has been adopted by the Trustees.

Date: November 21, 2008