

BEYER-BARBER COMPANY

1136 HAMILTON STREET, SUITE 103
ALLENTOWN, PENNSYLVANIA 18101

January 20, 2011

PHONE 610-435-9577
FAX 610-435-2663
www.beyerbarber.com

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

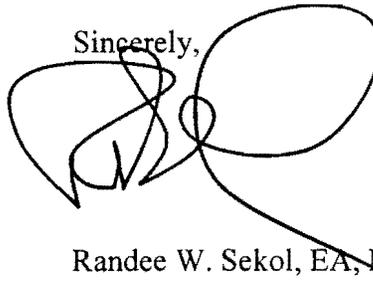
**RE: SOUTHWESTERN PENNSYLVANIA AND WESTERN MARYLAND
AREA TEAMSTERS AND EMPLOYERS PENSION FUND**

EBSA/PUBLIC DISCLOSURE
2011 JAN 25 PM 2:09

Dear Sir or Madam:

Beyer-Barber Company is the actuarial consulting firm for the Southwestern Pennsylvania and Western Maryland Area Teamsters and Employers Pension Fund. It has recently come to my attention that my firm erroneously provided the address of an incorrect government agency (IRS) to the plan administrator for the purposes of providing the Notice of Funded Status to the Department of Labor (DOL). As a result, the 2009 Notice of Critical Status and 2010 Notice of Critical Status are not posted on the DOL website. The notices were properly sent to the other interested parties (i.e., participants, beneficiaries, contributing employers, labor organizations representing participants, and the Pension Benefit Guaranty Corporation). Unfortunately, the notices were sent to the Secretary of Treasury instead of the Department of Labor. Enclosed please find the 2009 Notice of Critical Status and 2010 Notice of Critical Status for the Southwestern Pennsylvania and Western Maryland Area Teamsters and Employers Pension Fund.

Sincerely,



Randee W. Sekol, EA, MAAA, MSPA, FCA

RWS:cp
Enclosures

cc: Fund Office
Joseph Vater, Jr., Esquire

Notice of Critical Status For

Southwestern Pennsylvania and Western Maryland Area Teamsters and Employers Pension Fund

This is to inform you that on September 28, 2010 the plan actuary certified to the U.S. Department of the Treasury, and also to the plan sponsor, that the plan is in critical status for the plan year beginning July 1, 2010. Federal law requires that you receive this notice.

Critical Status

The plan is 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 has an accumulated funding deficiency for the current plan year.

Rehabilitation Plan and Possibility of Reduction in Benefits

Federal law requires pension plans in critical status to adopt a rehabilitation plan aimed at restoring the financial health of the plan. The law permits pension plans to reduce, or even eliminate, benefits called "adjustable benefits" as part of a rehabilitation plan. As a result of the actuary's certification that the Plan was in critical status for the 2008-09 plan year, the Trustees adopted such a rehabilitation plan in April 2009.

The Trustees are required to annually review the Plan to determine whether it is making the scheduled progress that had been the basis of the rehabilitation plan. If the trustees of the plan determine that further benefit reductions are necessary, they will be adopted within an updated rehabilitation plan and you will receive a separate notice in the future identifying and explaining the effect of those reductions. Any reduction of adjustable benefits (other than a repeal of a recent benefit increase, as described below) will not reduce the level of a participant's basic benefit payable at normal retirement. In addition, the reductions may only apply to participants and beneficiaries whose benefit commencement date is on or after September 24, 2008. But you should know that whether or not the plan reduces adjustable benefits in the future, effective as of September 24, 2008, the plan is not permitted to pay lump sum benefits (or any other payment in excess of the monthly amount paid under a single life annuity) while it is in critical status.

Adjustable Benefits

The plan offers the following adjustable benefits which may be reduced or eliminated as part of any rehabilitation plan the pension plan may adopt:

- Post-retirement death benefits;
- Sixty-month payment guarantees;
- Disability benefits (if not yet in pay status);
- Early retirement benefit or retirement-type subsidy;
- Benefit payment options other than a qualified joint-and survivor annuity (QJSA);
- Recent benefit increases (i.e., occurring in past 5 years);
- Other similar benefits, rights, or features under the plan {provide identification}

Employer Surcharge

The law requires that all contributing employers pay to the plan a surcharge to help correct the plan's financial situation until a rehabilitation plan schedule is adopted within the collective bargaining or participation agreement. The amount of the surcharge is equal to a percentage of the amount an employer is otherwise required to contribute to the plan under the applicable collective bargaining agreement. A 10% surcharge is currently applicable.

Where to Get More Information

For more information about this Notice, you may contact Anna Gray at 724-438-0512 or 112 Morgantown Street, Uniontown, PA 15401. You have a right to receive a copy of the rehabilitation plan from the plan.