April 27, 2009

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

Re: WRERA Election Form 418

Dear Gentlemen,

Enclosed please find the WRERA Election as it pertains to Teamsters Local 418 Pension Fund executed by Trustee Ernie Soehl.

Should you need any additional information, please do not hesitate to contact me at the Fund Office.

Very truly yours,

Anthony Sidoti, Jr.
Fund Manager

AS/mm
Cc: Board of Trustees
    David Grossman, Esq.
Interim WRERA Election
Multiemployer Plans
Election to Maintain Prior Year's Funding Status

The Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) Section 204 allows sponsors of Multiemployer plans to temporarily freeze the plan's funded status to be the same as that of the plan year immediately prior to the election year. Under section 205 of WRERA, a plan sponsor may elect to extend the Funding Improvement or Rehabilitation period by three (3) years. Internal Revenue Code Section 432 requires multiemployer plans to certify their funded status (i.e. endangered, critical, or neither). Please complete the items below and send your election to the IRS/EPCU.

1. Plan Name: Teamsters Local 418 Pension Fund
2. Plan Sponsor: Board of Trustees of Teamsters Local 418 Pension Fund
3. Sponsor Address: 2003 U.S. Route #130
4. City: North Brunswick state: NJ ZIP: 08902
5. Name of Sponsor's Contact Person: Anthony Sidoti
6. Phone Number: (732) 297-3900 7. Plan EIN: 22-6128536
10. Plan Number: 001 11. Year for which this election is being made: 2009

A. Are you a Multiemployer Plan Sponsor? yes
B. Are you submitting an application to request WRERA relief? yes
C. If you answered Yes to "B",
   1. Is this an election under section 204? yes
   2. Is this an election under section 205? no
   3. Is this an election under both sections 204 & 205? no
D. Have you previously submitted an annual PPA 432- Multiemployer certification to the IRS? yes

E. If this is an election under section 204, what is the section 432 status of the plan for the prior year (select one):

   1. Neither Endangered nor Critical (Green):

   Ernie Soehl
   Print Name
   [Signature]
   4-12-09
   Date

Mail to: Internal Revenue Service
        Employee Plans Compliance Unit (EPCU)
        7602:WRERA
        Room 1700 - 17th Floor
        230 S. Dearborn St.
        Chicago, IL 60604

Or e-mail to: EPCU@IRS.gov