April 30, 2009

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

Re: WRERA Special Notice for
Ohio Meatpackers, Meat Cutters & Butcher Workmen Pension Plan
EIN 31-6056028, Plan No. 001

Dear Sir or Madam:

This filing is to provide you with a copy of the Notice that has been provided pursuant to Section 204(c)(2)(A)(ii) of WRERA. A copy of the Notice provided to participants, participating employers, local unions, retirees and beneficiaries is enclosed.

Please contact us if you have any questions.

Very truly yours,

Janet Palmison
SPECIAL NOTICE
For
Ohio Meatpackers, Meat Cutters & Butcher Workmen Pension Plan

This special notice provides the information required under Section 204 of the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA") relating to the actuarial certification of funded status for the Ohio Meatpackers, Meat Cutters & Butcher Workmen Pension Plan ("Plan"). This special notice is for the Plan Year beginning January 1, 2009 and ending December 31, 2009.

The Plan this Notice applies to is the Ohio Meatpackers, Meat Cutters & Butcher Workmen Pension Plan, Employer Identification Number 31-6056028, Plan Number 001.

The Plan Sponsor has made an election under Section 204 of WRERA to freeze the Plan status under Internal Revenue Code ("Code") Section 432 as being neither in endangered nor critical status for the Plan Year beginning on January 1, 2009.

However, if this election was not made under Section 204 of WRERA, the actuary has certified that the Plan’s Code Section 432 status would be “endangered” for the Plan Year beginning January 1, 2009.

This election applies only to the current 2009 Plan Year. The Plan’s actuary is required to make a determination of the Plan’s Code Section 432 status each Plan Year. The Plan Sponsor will provide you with a notice of the Plan’s Code Section 432 status for the Plan Year beginning January 1, 2010 after the actuarial certification is made. In the event that the actuary determines that the Plan is in either endangered or critical status for the Plan Year beginning 2010, the Plan Sponsor will be required to take certain steps to improve the Plan’s funding situation, which may include increases in contributions and/or reductions in future benefit accruals.

The Board of Trustees of the Plan believes that by using this election under Section 204 of WRERA, the Board will have valuable time to plan a strategy to work through the significant impact that the recent declines in the financial market have had on all retirement plans, including this Plan in 2008.

If you have any questions relating to this special notice and the WRERA election, please contact Ms. Janet Palmison at the Plan Office, 9970 Old Airport Highway, Monclova, Ohio 43542, telephone (800) 567-5899.

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