

Actuarial Certification of Plan Status

Plan Name: New England Teamsters and Trucking Industry Pension Plan
EIN / PN: 04-6372430 / 001
Plan Sponsor: Board of Trustees of the
New England Teamsters and Trucking Industry Pension Fund
1 Wall Street | Burlington, MA 01803-4768
Phone: 781.345.4400
Plan Year: Beginning October 1, 2014 and Ending September 30, 2015
Certification Result: Critical Status; Making Scheduled Progress under Rehabilitation Plan

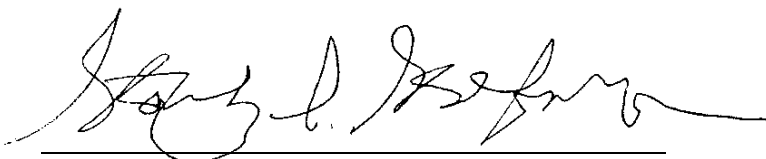
This is the annual certification required under section 432 of the Internal Revenue Code (the "Code") for the multiemployer pension plan named above (the "Plan") for the plan year named above (the "Plan Year"). The Plan is in critical status for the Plan Year, as described in section 432(b) of the Code. Further, the Plan is making scheduled progress in meeting the requirements of its adopted Rehabilitation Plan.

The determination of critical status was made based on actuarial projections of assets and liabilities for the current and succeeding plan years as described under section 432(b)(3)(B) of the Code. These projections are based on reasonable actuarial estimates, assumptions, and methods that represent my best estimate of anticipated experience under the Plan. Projections of Plan liabilities are based on the actuarial valuation of the Plan as of October 1, 2013. The projections of Plan assets are based on a preliminary market value of assets as of September 30, 2014 that was provided by the Plan administrator.

With regard to the determination of future contributions used in any actuarial projection of assets, this certification assumes reasonably anticipated contributions for the current and succeeding plan years, assuming that the terms of the collective bargaining agreements pursuant to which the Plan is maintained for the Plan Year will continue in effect for succeeding plan years. Further, this certification is based on a projection of industry activity, including future covered employment and contribution levels, that is based on information provided in good faith by the Plan Sponsor.

The Plan was originally certified in critical status for the plan year beginning October 1, 2008. The Plan's rehabilitation period, as defined under section 432(e)(4), began on October 1, 2011. The Plan Sponsor has determined, based on reasonable actuarial assumptions and upon exhaustion of all reasonable measures, that the Plan cannot reasonably be expected to emerge from critical status by the end of the rehabilitation period. Therefore, as described in section 432(e)(3)(A)(ii) of the Code, the Rehabilitation Plan consists of actions to forestall possible insolvency. As the Plan Sponsor has taken significant actions to forestall possible insolvency, and the Plan continues to pay its full benefit obligations, the Plan is making scheduled progress in meeting the requirements of its adopted Rehabilitation Plan.

Certified by:



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Phone Number: 240.247.4600
Enrollment Number: 14-03401
Date: December 15, 2014