

**BOLTON
PARTNERS, INC.**

March 19, 2008

Internal Revenue Service
Employee Plans Compliance Unit
Group 7602 (SE:TEGE:EP)
Room 1700, 17th Floor
230 South Dearborn Street
Chicago, Illinois 60604

Re: CERTIFICATION OF THE TRUCK
DRIVERS & HELPERS LOCAL
UNION NO. 355 RETIREMENT
PENSION PLAN

Dear Sir:

This is a certification required by section 305(b)(3)(A) of ERISA and by section 432(b)(3)(A) of the Internal Revenue Code for the following plan.

Plan Name: TRUCK DRIVERS & HELPERS LOCAL UNION NO. 355 RETIREMENT
PENSION PLAN

Employer Identification Number: 52-6043608


Plan Number: 001

Plan Sponsor: Joint Board of Trustees of Truck Drivers and Helpers Local Union No. 355
Retirement Pension Plan
9411 Philadelphia Road, Suite S
Baltimore, Maryland 21237
443-573-3632

Certification for Plan Year: 1/1/2008 to 12/31/2008

As the plan actuary, I certify that:

- 1) the plan is not in Endangered status for the plan year ending 12/31/2008 and
- 2) the plan is not and will not be in Critical status for the plan year ending 12/31/2008.



Thomas B. Lowman, FSA, EA
Enrollment Number 05-3201
443-573-3909

3/19/08
Date

Bolton Partners, Inc.

575 S. Charles Street • Suite 500 • Baltimore, Maryland 21201 • (410) 547-0500 • (800) 394-0263 • fax (410) 685-1924

Actuarial, Benefit and Investment Consultants