



March 31, 2009

Board of Trustees  
Outstate Michigan Trowel Trades Pension Plan  
Lansing, Michigan

**Re: Actuarial Certification Under the Pension Protection Act**

Dear Trustee:

The following information is intended to comply with the annual certification requirements of IRC section 432, with respect to the funded status of the Outstate Michigan Trowel Trades Pension Plan.

**Identifying Information**

Plan Name: Outstate Michigan Trowel Trades Pension Plan  
EIN/Plan #: 38-6222545/001  
Plan year of Certification: year beginning January 1, 2009  
Plan Sponsor: Board of Trustees of Outstate Michigan Trowel Trades Pension Plan  
Sponsor Address: 6525 Centurion Drive, Lansing, MI 48917  
Sponsor Telephone: (517) 321-7502  
Enrolled Actuary Name: Paul Bullock  
Enrollment Number: 08-05770  
Actuary Address: 11590 N. Meridian St., Suite 610, Carmel, IN 46032  
Actuary Telephone: (317) 580-8652

**Certification of 2008 Plan Status**

I certify that the above-named Plan is in Endangered status as of January 1, 2009. This result is based on a funded ratio of 91.8%, projected funding deficiencies starting at the end of the 2013 plan year, at least 8 years of benefit payments within plan assets, and other results.

This certification is intended to be in good faith compliance with the necessary disclosures for certification and represents my best estimate of the Plan's funded position. It utilizes the assumptions, methods, plan provisions and demographic data as anticipated for the January 1, 2009 actuarial valuation report with the following exceptions:

- Unaudited financial statements as of December 31, 2008, provided by the plan administrator were utilized.

I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. We will have a full update of the Plan's funded position with the next valuation report.

Sincerely,

Paul Bullock, ASA, EA, MAAA  
Vice President  
EA number: 2008-05770

Date of Signature: \_\_\_\_\_

cc: Secretary of the Treasury  
Mr. Jim Schreiber, Administrative Manager  
Ms. Patricia Peterson, Pension Claims Department Manager  
Ms. Ann Neydon, Fund Counsel  
Mr. Bryan Stulz, Auditor