

## LAW OFFICES

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May 30, 2008

Board of Trustees and Plan Administrator  
Local 804 IBT & Local 447 IAM-UPS Multi-Employer  
Retirement Plan  
55 Glenlake Parkway N.E.  
Atlanta, GA 30328-3474

Attn: Plan Administrator

Dear Sirs:

Please be advised that the Trustees and Administrators of this Fund are in serious violation of the Disclosure Rules under the PPA. Our clients and your participants, Bill Reynolds and Tim Sylvester, have been requesting disclosure of pertinent Fund documents that the PPA requires be disclosed within 30 days of the request. The earliest request has been outstanding since January 22, 2008. This office on their behalf sent a detailed request on April 17, 2008, well over 30 days ago. Our letter of that date, attached hereto for ease of reference, summarized the history of the requests that had been made. To date, there has been zero compliance. Not only has there been no compliance, there has been no acknowledgment of the requests, nor any response articulating any reason why the documents should not, or will not, be produced. It would appear that all communications have gone to the dead letter box or circular file. This is unacceptable.

You should be aware that your Fund is the only fund known to the undersigned that has *not* fully complied with similar requests from its members. Although it should not be necessary, my clients will not hesitate to seek compliance in court if the disclosures are not immediately forthcoming. You should also be aware that the courts will assess penalties against a fund that fails to respond to its members' legitimate requests for information, even where relief on the merits is denied. *See e.g., Zirnheld v. Michigan Consolidated Gas Co.*, F.3d (6<sup>th</sup> Cir. 2008), released 5/16/08 and recommended for publication.

If you have not already done so, we would suggest that you turn this matter over to your legal counsel.

Very truly yours,

  
ANN CURRY THOMPSON  
Direct Dial Extension 234

Enclosure

Cc: Mr. Bill Reynolds  
Mr. Tim Sylvester