Arizona Laborers and Team. s Pension Trust Fund
c/o Southwest Service Administrators, Inc.
2400 West Dunlap, Suite 250
Phoenix, Arizona 85021-2811

April 2006

RE: ARIZONA LABORERS AND TEAMSTERS
IRS FORM 1099R FOR CALENDAR YEAR 2004
FUND TAX ID# 86-6084210

Dear Retiree:

It has come to our attention that the Internal Revenue Service (IRS) incorrectly coded 2004 Forms "1099-R" as "1099-MISC". This IRS error has generated correspondence from the IRS to many retirees who received a pension benefit in 2004.

Southwest Service Administrators contacted the Internal Revenue Service (IRS) on Friday, March 31, 2006 concerning their error. The IRS acknowledged their error and sent an email message to its offices alerting them to the error. If you have received correspondence from the IRS, please contact one of their offices immediately. You can present this letter in addition to your copy of the 2004 1099-R issued by the Fund to assist in the resolution of this issue.

A Phoenix area IRS office that is aware of the error is located at 2400 W. Dunlap Avenue, Suite 315, Phoenix, AZ 85012, or you may call the IRS Customer Service Number at 1-800-829-1040 for assistance. Please use this letter along with the copy of the 1099-R you received from the Fund Office to assist in resolving this issue. Please note---the IRS uses "tax ID numbers" to help them identify payees and payers. The Tax Identification Number for the pension plan is shown above in the "Reference" line.

Please call us if you have any questions or need additional information.

Sincerely,

Southwest Service Administrators, Inc.