



The Cottonwood Group

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April 23, 2009

U.S. Department of Labor  
Employee Benefits Security Administration  
Public Disclosure Room, N-1513  
200 Constitution Avenue, NW  
Washington, DC 20210

**RE: INSULATORS LOCAL 27 PENSION PLAN**  
**EIN: 43-0337343**  
**PLAN #001**

To Whom It May Concern:

Enclosed is a copy of the Notice of Seriously Endangered Status for the Insulators Local 27 Pension Plan for the plan year beginning January 1, 2009.

Please contact Janet Thompson if you have any questions.

Sincerely,

Barbara A. Hofstetter  
enclosure

**NOTICE OF SERIOUSLY ENDANGERED STATUS**  
**FOR THE**  
**INSULATORS LOCAL NO. 27 PENSION PLAN**

This is to inform you that on March 26, 2009 the plan actuary certified to the U.S. Department of the Treasury, and also to the plan sponsor, that the Insulators Local No. 27 Pension Plan (the "Plan") is in seriously endangered status for the plan year beginning January 1, 2009. Federal law requires that you receive this notice.

**SERIOUSLY ENDANGERED STATUS**

The Plan is considered to be in seriously endangered status because it has funding or liquidity problems, or both. More specifically, the Plan's actuary determined that the Plan's funded percentage for the 2009 plan year is less than 80% and the Plan is projected to have an accumulated funding deficiency within the next six plan years. **Please note the Plan is not considered to be in critical status for the 2009 plan year (this status indicates a more serious funding or liquidity problem).**

**FUNDING IMPROVEMENT PLAN**

Federal law requires pension plans in endangered status to adopt a funding improvement plan aimed at restoring the financial health of the plan. A funding improvement plan was adopted for this Plan on September 10, 2008. You have a right to receive a copy of the funding improvement plan from the Plan. This funding improvement plan will be amended to reflect the 2009 actuarial certification mentioned above. You will be notified if the updated funding improvement plan affects the current Plan benefit or contribution levels.

**WHERE TO GET MORE INFORMATION**

For more information about this Notice, you may contact the Plan's administrator:

THE COTTONWOOD GROUP  
Janet Thompson or Barbara Hofstetter  
6900 College Boulevard, Suite 300  
Overland Park, KS 66211  
913-345-0500