

BURKE, WARREN, MACKEY & SERRITELLA, P.C.

330 NORTH WABASH AVENUE
SUITE 2100
CHICAGO, ILLINOIS 60611
TELEPHONE (312) 840-7000
FACSIMILE (312) 840-7900
www.burkelaw.com

MICHAEL S. VIRGIL
DIRECT DIAL NUMBER
(312) 840-7015
mvirgil@burkelaw.com

December 24, 2014

U.S. Department of Labor
Employee Benefits Security Administration
Public Disclosure Room, N-1513
200 Constitution Ave., N.W.
Washington, D.C. 20210

ERISA/PUBLIC DISCLOSURE
2014 DEC 30 PM 12:00

**Re: Chicago Moving Picture Machine Operators' Union Local No. 110 of the
I.A.T.S.E. and M.P.M.O. Severance Trust**

Dear Sir or Madam:

Pursuant to Section 305(b)(3)(D)(i) of ERISA, a notice is enclosed of the above-referenced Plan's endangered status for the Plan Year beginning September 1, 2014.

Sincerely,



Michael S. Virgil

MSV/mgh
Enclosure

cc: Trustees
Mr. Ken Rapier
Mr. Ted Windsor

CHICAGO MOVING PICTURE MACHINE OPERATORS' UNION LOCAL NO. 110 of the I.A.T.S.E. and M.P.M.O SEVERANCE TRUST



216 SOUTH JEFFERSON STREET, SUITE 203, CHICAGO, ILLINOIS 60661
TELEPHONE (312) 454-1110 FACSIMILE (312) 454-6110

NOTICE OF ENDANGERED STATUS FOR CHICAGO MOVING PICTURE MACHINE OPERATORS' UNION LOCAL NO. 110 OF THE I.A.T.S.E. AND M.P.M.O. SEVERANCE TRUST

This is to inform you that on November 28, 2014, the plan actuary certified to the U.S. Department of the Treasury, and also to the plan sponsor, that the plan is in endangered status for the plan year beginning September 1, 2014. Federal law requires that you receive this notice.

Endangered Status

The plan is considered to be in endangered status because it has funding or liquidity problems, or both. More specifically, the plan is in endangered status for the 2014 plan year because the plan's actuary determined that the plan's funded percentage for the 2014 Plan Year is less than 80%. The Board of Trustees has previously adopted a rehabilitation plan as required by the Pension Protection Act of 2006 (PPA) when in critical status and the plan is operating under that plan. The plan actuary has certified that the rehabilitation plan also qualifies as the funding improvement plan required when the plan is in endangered status. The plan's actuary has certified that the plan is making scheduled progress under the plan for the 2014 plan year.

Rehabilitation Plan

Federal law requires pension plans in critical status to adopt a rehabilitation plan aimed at restoring the financial health of the plan. The plan was in critical status for the 2009 and 2010 plan years and adopted such a rehabilitation plan. The law permits pension plans to reduce, or even eliminate benefits called "adjustable benefits" as part of a rehabilitation plan. You were notified in July 2010 that the plan reduced or eliminated "adjustable benefits". The rehabilitation plan also serves as the plan's funding improvement plan when the plan is in endangered status.

Where to Get More Information

For more information about this Notice, you may contact the Board of Trustees, or Mr. Ken Rapier in writing at Motion Picture Operators, 216 South Jefferson Street, Suite 203, Chicago, IL 60661, by phone at 312-454-1110.

Date of Distribution: December 24, 2014