Plumbers and Pipefitters Local 104 Pension Fund
Election under Section 204 of the Worker, Retiree and Employer Recovery Act of 2008
As of January 1, 2009

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Employer Identification Number: 04-2746381 Plan Number: 001

An election has been made under Section 204 of the Worker, Retiree and Recovery Act of 2008 to treat the Plumbers and Pipefitters Local 104 Pension Fund as being neither in Endangered or Critical Status for the plan year beginning on January 1, 2009.

Absent this special election, the plan's funded status would be treated as in the Endangered Status for the plan year beginning January 1, 2009. This election applies only for the current plan year. If the plan is certified to be in the Endangered or Critical Status for the 2010 plan year, the plan sponsor will provide notice of the plan's status for that year and steps will have to be taken to improve the plan's funded situation. These steps may include increases in contributions and reductions in future benefit accruals.

Additional information about this special election can be obtained from the Plan Administrator by contacting Maureen Speight at 413-592-3397 or by mail at 168 Chicopee Street, Chicopee, MA 01014.