New England Health Care Employees
PENSION FUND

77 Huyshope Avenue, 2nd Floor
Hartford, CT 06106-7001
860/728-1100 Fax 860/947-8080

09 PM -5 PM 4:21

April 24, 2009

Internal Revenue Service
Employer Plans Compliance Unit (EPCU)
Group 7602
Room 1700 – 17th Floor
230 S. Dearborn St.
Chicago, IL 60604

Interim WRERA Election Multiemployer Plans – Election to Maintain Prior Year's Funding Status

Plan Name **New England Health Care Employees Pension Fund (Plan)**
EIN/PN **22-3071963/001**

Dear Service:

The plan's enrolled actuary has certified that the Plan is endangered for the plan year beginning January 1, 2009. Attached is an election prepared in accordance with IRS Notice 2009-31 and the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) to elect Act section 204 of WRERA to temporarily freeze the Plan's 2008 status for 2009.

I certify that I am an authorized trustee who is a Trustee and the Chairwoman of the Board of Trustees of the Plan that is the plan sponsor. The following information and the enclosed form are provided in accordance with IRS Notice 2009-31.

(a) Name, address, telephone number, and EIN of the plan sponsor.
Board of Trustees of the New England Health Care Employees Pension Fund
77 Huyshope Avenue
Hartford, CT 06106
(860)728-1100
EIN/Plan Number 22-3071963/001

(b) Name, plan EIN (if different from sponsor EIN), and plan number of the plan for which the election is being made.

Same as above

(c) The election is intended to be an election under WRERA section 204 only.

(d) The WRERA section 204 election applies to the determination for the plan year beginning January 1, 2009 - December 31, 2009.

Please contact the Fund Office at 860-728-1100 if you have any questions regarding this election.

Sincerely,

Carmen Boudier
Authorized Trustee

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c: PBGC
DOL
Board of Trustees of the New England Health Care Employees Pension Fund
Christine Pane, Executive Director of the New England Health Care Employees Pension Fund

Department of the Treasury — Internal Revenue Service

Interim WRERA Election
Multiemployer Plans

Election to Maintain Prior Year's Funding Status

The Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) Section 204 allows sponsors of Multiemployer plans to temporarily freeze the plan's funded status to be the same as that of the plan year immediately prior to the election year. Under section 205 of WRERA, a plan sponsor may elect to extend the Funding Improvement or Rehabilitation period by three (3) years. Internal Revenue Code Section 432 requires multiemployer plans to certify their funded status (i.e. endangered, critical, or neither). Please complete the items below and send your election to the IRS/EPCU.

1. Plan Name: New England Health Care Employees Pension Fund
2. Plan Sponsor: Board of Trustees of the New England Health Care Employees Pension Fund
3. Sponsor Address: 77 Huyshope Avenue
4. City: Hartford State: CT ZIP: 06106
5. Name of Sponsor's Contact Person: Christine R. Pane
6. Phone Number: (860) 728-1100
7. Plan EIN: 22-3071963
8. Plan Year End: 12/31/2009
9. Sponsor EIN: 22-3071963
10. Plan Number: 001
11. Year for which this election is being made: 2009

A. Are you a Multiemployer Plan Sponsor? ☐ No ☑ Yes

B. Are you submitting an application to request WRERA relief? ☐ No ☑ Yes

C. If you answered Yes to "B",

1. Is this an election under section 204? ☐ No ☑ Yes
2. Is this an election under section 205? ☑ No ☐ Yes
3. Is this an election under both sections 204 & 205? ☑ No ☐ Yes

D. Have you previously submitted an annual PPA 432-Multiemployer certification to the IRS? ☐ No ☑ Yes

E. If this is an election under section 204, what is the section 432 status of the plan for the prior year (check one):

1. Neither Endangered nor Critical (Green): ☑
2. Endangered (Yellow): ☐
3. Seriously Endangered (Orange): ☐
4. Critical (Red): ☐

After entering the information, please click the e-mail button to send the form to us.

Mail to EPCU.

You may print a copy for your records by clicking the PRINT button.

Print Form.

If you prefer, you may print and mail a copy to:

Internal Revenue Service
Employee Plans Compliance Unit (EPCU)
7802:WRERA
Room 1700 - 17th Floor
230 S. Dearborn St.
Chicago, IL 60604