STOVE, FURNACE AND ALLIED APPLIANCE WORKERS LOCALS #4, #7, #60 AND #185 PENSION PLAN

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SPECIAL NOTICE OF FUNDING STATUS

Date: April 22, 2009

To: Participants and Beneficiaries, Bargaining Parties, Pension Benefit Guaranty Corporation and the Secretary of Labor

From: Board of Trustees
Stove, Furnace and Allied Appliance Workers Locals #4, #7, #60 & #185 Pension Plan
Employer Identification Number: 36-6519909
Plan Number: 001

The Board of Trustees of the Stove, Furnace and Allied Appliance Workers Locals #4, #7, #60, and #185 Pension Plan has made an election under Section 204(a) of the Worker, Retiree and Employer Recovery Act of 2008 to treat the Plan as neither in endangered nor critical status for the Plan Year beginning on January 1, 2009.

Because the Plan's Minimum Funding Balance is projected to have a deficiency in 2011, the Plan actuary certified the funding status as critical for the 2009 Plan Year. However the Worker, Retiree and Employer Recovery Act of 2008 allows the Trustees to temporarily freeze the status of the Plan. Therefore, the Trustees have elected to freeze the status of the Plan for 2009 to be the same as the status of the Plan for the prior year which was neither in endangered nor critical status.

This election to not be in critical status only applies to the current Plan Year, January 1, 2009 - December 31, 2009. If the Plan is certified to be in endangered or critical status for the year following the election year, the plan sponsor will provide notice of the plan's status (i.e., endangered or critical) for that following year and steps will have to be taken to improve the plan's funded situation, which steps may include increases in contributions and reductions in future benefit accruals.

Because the plan was certified to be in critical status for the election year, if the plan is certified to be in critical status for the year following the election year, steps will have to be taken to improve the plan's funded situation which will include a surcharge on employer contributions and the suspension of the payment of lump sums and similar accelerated distributions for individuals who commence receiving benefits after notice is provided of the plan's critical status, and may include amendments to reduce early retirement benefits or other adjustable benefits for such individuals.

You may obtain additional information about this election from the Plan Administrator -

Empire Comfort Systems
Attn: Heather Garson
918 Freeburg Ave.
Belleville, IL 62222
(618) 233 – 7420

Peerless-Premier Appliance Co.
Attn: Susie Boismenue
119 South 14th Street
Belleville, IL 62222
(618) 233 – 0475

Roesch, Inc.
Attn: Debra Voges
100 North 24th Street
Belleville, IL 62222
(618) 233 – 2760