LOCAL UNION NO. 226
INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
OPEN END
HEALTH AND WELFARE FUND
PENSION FUND
4101 SOUTHGATE • SUITE A • TOPEKA, KANSAS 66609-1227
P.O. BOX 5515 • TOPEKA, KANSAS 66605-0515
(785) 267-6333 • FAX (785) 267-3778

PLAN MANAGER
GARY MUCKENTHALER, CPA

April 27, 2009

Pension Benefit Guaranty Corporation
Multiemployer Program Division
1200 K Street, N.W., Suite 930
Washington, D.C. 20005

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

Re: Special Election under Section 204 of the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA)
Local Union No. 226 IBEW Open End Pension Trust Fund

Dear Sir or Madam:

Enclosed please find the below-referenced Plan's Section 204(c)(2)(A)(ii) Notice.

Plan Name: Local Union No. 226 IBEW Open End Pension Trust Fund
EIN: 48-6171386
Plan No.: 001
Plan year of Certification: Year beginning January 1, 2009
Plan Sponsor: Board of Trustees of Local Union No. 226 IBEW Open End Pension Trust Fund
Sponsor Address: 4101 Southgate Drive, Suite A, Topeka, KS 66609
Sponsor Telephone: (785) 267-6333

Sincerely,

Gary Muckenthaler
Plan Administrator

Employer Trustees
JAMES FOWLER, Secretary
SHAWN SMITH
MARVIN LOECKER

Union Trustees
LLOYD LAVIN, Chairman
J. MIKE BETTY
KERRY REDER

NOTICE OF PLAN ELECTION
TO MAINTAIN 2008 FUNDING STATUS DURING 2009

The Local Union No. 226 IBEW Open End Pension Trust Fund, EIN 48-6171386, Plan No. 001, is required by law to send you this notice concerning its election to maintain its 2008 funding status during 2009.

In 2008, the Plan was in neither endangered nor critical funding status; instead, the Plan was in what is commonly called "the green zone." The Board of Trustees made an election under Section 204 of the Worker, Retiree and Employer Recovery Act of 2008 to maintain that green zone status during 2009. As a result, the Plan will be treated as being in neither endangered nor critical status for the fiscal plan year beginning on January 1, 2009.

The Plan's actuaries have certified the Plan's actual 2009 funding status to be critical (what is commonly called "the red zone"). This means that the Plan's status would be critical (or in the "red zone") during 2009 if the Trustees had not elected to stay in the green zone during 2009.

The election to remain in the green zone applies only to the 2009 plan year. If the Plan is certified to be in endangered or critical status during the 2010 plan year, you will receive a notice from the Plan informing you of the Plan's status for 2010 and of the steps that will have to be taken to improve the Plan's funding situation. Those steps may include increases in contributions and reductions in future benefit accruals.

If the Plan is certified to be in critical status (in the "red zone") in 2010, the steps that will have to be taken to improve the Plan's funded situation will include a surcharge on employer contributions and a 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 further information about the Trustees' funding status election by calling the Plan Administrator of the Local Union No. 226 IBEW Open End Pension Trust Fund at (785) 267-6333 or by mailing a letter to:

Gary Muckenthaler, Administrator
Local Union No. 226 IBEW Open End Pension Trust Fund
4101 Southgate Drive, Suite A
Topeka, KS 66609
gary@kct.kscoxmail.com