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December 8, 2008

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

**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.

Sincerely,



Michael S. Virgil

MSV:vkj

Enclosure

cc: Trustees
Mr. Ken Rapier
Mr. Ted Windsor

09/25/08 11:5:11

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

To: All Participants, beneficiaries, Local 110 and Contributing Employers

As you may know, the Pension Protection Act of 2006 (PPA) has added requirements for measuring the financial health of multiemployer plans such as the Chicago Moving Picture Machine Operators' Union Local No. 110 of the I.A.T.S.E. and M.P.M.O. Severance Trust (the "Plan").

Starting with the 2008 plan year, the PPA requires a pension plan's actuary determine annually the plan's status under these new rules and to certify that status to the Secretary of the Treasury and the Board of Trustees as plan sponsor. It is important to note that if the plan's status for a plan year is in "endangered" ("yellow zone") or "critical" ("red zone") status, the Trustees must notify all plan participants in writing of this certification and take corrective action to restore the financial health of the Plan.

Yellow Zone Status

This letter serves as notice that as of November 18, 2008, our Plan's actuary determined and certified that the Plan is in "endangered" status for the plan year beginning September 1, 2008. This determination was made because, based on the PPA's new funding measures, the Fund is currently less than 80% funded.

The PPA also requires that any pension fund in the yellow zone adopt a "Funding Improvement Plan" (FIP). The FIP is an action plan, to be proposed to the bargaining parties, which based on reasonably anticipated experience and under reasonable actuarial assumptions is designed to significantly increase a plan's funding percentage and to avoid any accumulated funding deficiency. The FIP will be developed by summer and a notice describing it will be provided to the bargaining parties shortly after that.

For more information about this Notice, you may contact the Board of Trustees, or Mr. Ken Rapiet in writing at Motion Picture Operators, 230 West Monroe, Suite 2511, Chicago, IL 60606, by phone at 312-443-1011, or via email at amymppovt110@aol.com.

Sincerely,

The Board of Trustees

cc: U.S. Department of Labor
U.S. Pension Benefit Guaranty Corporation