

**Notice of Endangered Status  
For  
Basic Pension Plan for Employees of the  
Jewish Federation Council of Greater Los Angeles**

**TO:** Participants, beneficiaries, and bargaining parties participating in the Basic Pension Plan for Employees of the Jewish Federation Council of Greater Los Angeles

**FROM:** The Jewish Federation Council of Greater Los Angeles

**DATE:** April 26, 2010

---

This communication is to inform you that on March 31, 2010 our plan's actuary officially certified to the Internal Revenue Service and the Federation that our Plan is in "endangered status" (as defined by the IRS), also known as the "yellow zone," for the plan year beginning January 1, 2010. Federal law requires that you receive this notice. This notice is also being sent to the Department of Labor and the Pension Benefit Guaranty Corporation.

The Plan is considered to be in endangered status because the Plan's funded ratio is less than 80%. For the plan year beginning January 1, 2010, the Plan's funded percentage is 76.94 percent. The Plan's funded percentage is determined by dividing the value of the Plan's assets by the Plan's liability for accrued pension benefits.

The Plan's funded percentage was adversely affected by the economic crisis that began in 2008. This crisis has had a major impact on the funded percentage of virtually all U.S. pension plans.

**Funding Improvement Plan**

Federal law requires pension plans in endangered status to adopt a "Funding Improvement Plan" aimed at restoring the financial health of the Plan. The Plan adopted its Funding Improvement Plan on November 12, 2008. The Plan will update its Funding Improvement Plan before November 26, 2010.

We continue to explore ways to improve the Plan's funding. We are committed to taking the appropriate steps to ensure the security of your pension.

**Where to Get More Information**

For more information about this Notice, please feel free to contact Tina LeBrun, Director of Benefits of The Jewish Federation Human Resources & Benefits Department, at (323) 761-8055.