

**CONTINGENT ELECTION PURSUANT TO SECTION 204 OF
THE WORKER, RETIREE, AND EMPLOYER RECOVERY ACT OF 2008
AND INTERNAL REVENUE SERVICE NOTICE 2009-42
BY THE BOARD OF TRUSTEES OF THE
1199SEIU HEALTHCARE EMPLOYEES PENSION FUND**

EBSA/PUBLIC DISCLOSURE
JUL 28 AM 6:46

The Board of Trustees (the "Trustees") of the 1199SEIU Healthcare Employees Pension Fund (the "Fund") have been unable to reach agreement as to whether to make an election under Section 204 of the Worker, Retiree, and Employer Recover Act of 2008 ("WRERA") and have determined to have this decision resolved in accordance with the Fund's arbitration process. In accordance with the procedure set out in IRS Notice 2009-42, the Trustees have resolved to make this election under WRERA Section 204 contingent upon the resolution of the arbitration, and provide the following information:

1. Plan Sponsor Name, Address, Telephone Number, and EIN:

The Board of Trustees of the 1199SEIU Healthcare Employees Pension Fund
330 West 42nd Street
New York, NY 10036-6902
(646) 473-6020
EIN: 13-3604862

2. Plan Name, Plan Number:

1199SEIU Healthcare Employees Pension Plan (the "Plan")
Plan Number: 001

3. Statement of Election:

This Contingent Election is intended to be an election under Section 204 of WRERA.

4. Information for Elections under Section 204:

This Contingent Election is being made as of the Plan year beginning on January 1, 2009 and ending on December 31, 2009 (the "2009 Plan Year"). As a result of this Contingent Election, the Fund is neither endangered nor critical.



Employer Trustee Signature

7/23/09

Date



Union Trustee Signature

7/23/09

Date

**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: The 1199SEIU Health Care Employees Pension Fund
2. Plan Sponsor: Board of Trustees of the 1199SEIU Health Care Employees Pension Fund
3. Sponsor Address: 330 West 42nd Street
4. City: New York State: NY ZIP: 10036
5. Name of Sponsor's Contact Person: Michael Kaiser (Chief Pension Officer)
6. Phone Number: (646) 473-8688 9. Sponsor EIN: 13-3604862
7. Plan EIN: 13-3604862 10. Plan Number: 001
8. Plan Year End: 12/31 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)
7602:WRERA
Room 1700 - 17th Floor
230 S. Dearborn St.
Chicago, IL 60604