

# W. ERIC VENABLE, P. A.

W. ERIC VENABLE  
PATRICK A. VENABLE  
ATTORNEYS AT LAW

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CORPORATE SQUARE  
SUITE 380  
7402 N. 56<sup>TH</sup> STREET  
TAMPA, FLORIDA 33617-7742

TELEPHONE (813) 985-7122  
TELECOPIER (813) 985-8622  
wericvenablepa@tampabay.rr.com  
patrickavenable@yahoo.com

April 8, 2009

## CERTIFIED MAIL/RETURN RECEIPT

Internal Revenue Service  
Employee Plans Compliance Unit(EPCU)  
7602:WRERA  
Room 1700 - 17<sup>th</sup> Floor  
230 S. Dearborn Street  
Chicago, IL. 60604  
Certified Mail #70000520002141474793

Pension Benefit Guaranty Corporation  
Multiemployer Program Division  
1200 K Street NW, Suite 930  
Washington, D.C. 20005  
Certified Mail #70000520002141474809

United States Department of Labor  
Employee Benefit Security Administration  
Public Disclosure Room, N-1513  
200 Constitution Avenue NW  
Washington, D.C. 20210  
Certified Mail #70000520002141474816

Re: Pension Plan of the Plumbers and Pipefitters Local 123 Pension Fund

Gentlemen:

Enclosed please find an Interim WRERA Election for Multiemployer Plans, along with an original Election Under Section 204 of the Worker, Retiree and Employer Recovery Act of 2008, signed by the Chairman and Secretary of the Board of Trustees of the Plumbers and Pipefitters Local 123 Pension Fund. These documents are submitted to you in compliance with the Election and Notice Procedures for Multiemployer Plans under §204 of WRERA.

If anything further is needed, please let me know.

Very truly yours,

**W. ERIC VENABLE, P.A.**



By \_\_\_\_\_

W. Eric Venable, Esquire

Internal Revenue Service  
PBGC  
Department of Labor  
Plumbers & Pipefitters Local 123  
April 8, 2009  
Page Two

WEV/tsw

cc: Phil Sanchez  
Stan McIntosh  
Trustees c/o NEBA, Inc.  
Larry Weitzner

**Interim WRETA Election  
Multiemployer Plans**

**Election to Maintain Prior Year's Funding Status**

The Worker, Retiree, and Employer Recovery Act of 2008 (WRETA) 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 WRETA, 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:                        | <u>Pension Plan of the Plumbers and Pipefitters Local 123 Pension Fund</u>      |   |                   |
| 2. Plan Sponsor:                     | <u>Board of Trustees of the Plumbers and Pipefitters Local 123 Pension Fund</u> |   |                   |
| 3. Sponsor Address:                  | <u>c/o NEBA, Inc 8875 Liberty Ridge Drive, Suite 101</u>                        |   |                   |
| 4. City:                             | <u>Jacksonville</u>   | State: <u>FL</u>                                | ZIP: <u>32256</u> |
| 5. Name of Sponsor's Contact Person: | <u>David Mast</u>   |   |                   |
| 6. Phone Number:                     | <u>(888) 396-5899</u>   | 9. Sponsor EIN:                                 | <u>59-6164124</u> |
| 7. Plan EIN:                         | <u>59-6164124</u>   | 10. Plan Number:                                | <u>001</u>        |
| 8. Plan Year End:                    | <u>12/31</u>  | 11. Year for which this election is being made: | <u>2009</u>       |

- A. Are you a Multiemployer Plan Sponsor?  No  Yes
- B. Are you submitting an application to request WRETA 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-WRETA  
Room 1700 - 17th Floor  
230 S. Dearborn St.  
Chicago, IL 60604

**ELECTION UNDER SECTION 204 OF THE  
WORKER, RETIREE, AND EMPLOYER RECOVERY ACT OF 2008**

Name of the Plan: Pension Plan of the Plumbers and Pipefitters Local 123  
Pension Fund

Employer Identification No. 59-6164124 (The Plan and the Plan Sponsor have the same  
Employer Identification Number)  
*PLAN NO: 001*

Address of Plan Sponsor: Board of Trustees of the Plumbers and Pipefitters Local 123  
Pension Fund  
c/o National Employee Benefits Administrators, Inc.  
8875 Liberty Ridge Dr., Suite 101  
Jacksonville, FL 32256-8269

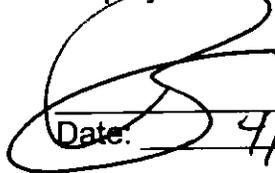
Telephone Number of Plan Sponsor: (888) 396-5899

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1. This election is intended to be an election under Section 204 of the Worker, Retiree, and Employer Recovery Act of 2008.
2. This election is made for the Plan Year January 1, 2009 through December 31, 2009.
3. The Section 432 status of the Plan for the election year ended December 31, 2009, taking the Section 204 Election into account, is neither endangered nor critical (sometimes referred to as "green" status).
4. Section 432 of the Internal Revenue Code did apply to the Plan for the prior plan year which began on January 1, 2008, and an actuarial certification of the Fund's status for 2008 has previously been provided.

This election, signed by the undersigned Trustee(s) who are authorized to sign on behalf of the Fund and who is (are) a current member(s) of the Board of Trustees that is the Plan Sponsor.

Employer Trustee

  
Date: 4/7/09

Employee Trustee

  
Date: 4/7/09