

# W. ERIC VENABLE, P. A.

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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 #70000520002141474854

Pension Benefit Guaranty Corporation  
Multiemployer Program Division  
1200 K Street NW, Suite 930  
Washington, D.C. 20005  
Certified Mail #70000520002141474861

United States Department of Labor  
Employee Benefit Security Administration  
Public Disclosure Room, N-1513  
200 Constitution Avenue NW  
Washington, D.C. 20210  
Certified Mail #70000520002141474878

Re: Pension Plan of the Plumbers and Pipefitters Local 592 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

cc: Terry Forrest, John Lindstrom, Trustees c/o NEBA, Inc.

**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: PENSION PLAN OF THE PLUMBERS AND PIPEFITTERS LOCAL 592 PENSION FUND  
2. Plan Sponsor: BOARD OF TRUSTEES OF THE PLUMBERS AND PIPEFITTERS LOCAL 592 PENSION FUND  
3. Sponsor Address: C/O NEBA 8875 Liberty Ridge Drive, Suite 101  
4. City: Jacksonville State: FL ZIP: 32256  
5. Name of Sponsor's Contact Person: David Mast  
6. Phone Number: (904) 538-0100 9. Sponsor EIN: 51-0153085  
7. Plan EIN: 51-0153085 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.



You may print a copy for your records by clicking the PRINT button.



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

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

**Plan identification:**

Name of the plan: Plumbers and Pipefitters Local 592 Pension Plan  
Employer identification number (EIN): 51-0153085  
Plan number (PN): 001  
Plan sponsor:  
Name: Trustees of the Plumbers and Pipefitters Local 592 Pension Fund  
Address: c/o National Employee Benefits Administrators, Inc.  
8875 Liberty Ridge Drive, Suite 101  
Jacksonville, FL 32256-8269  
(904) 538-0100  
Telephone number:  
Plan year for which the election is being made: 2009

As the Trustees for the Plumbers and Pipefitters Local 592 Pension Fund, we hereby make the election allowed under section 204 of the Workers, Retiree and Employer Recovery Act of 2008 to carry forward to the 2009 plan year the funded status that was determined for the 2008 plan year. This election has been made by a majority vote of the Trustees on this 24<sup>th</sup> day of February, 2009.

**EMPLOYEE TRUSTEES**

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