

**NATIONAL CONFERENCE OF FIREMEN AND OILERS
NATIONAL PENSION FUND**

09 APR -5 PM 1:21

c/o Frank M. Vaccaro & Associates, Inc.
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April 30, 2009

Certified Mail #7006 0100 0006 4252 3976

US Department of Labor
Employee Benefits Security Administration
Public Disclosure Room, N-1513
200 Constitution Avenue NW
Washington, DC 20210

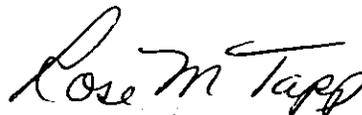
Re: National Conference of Firemen and Oilers
National Pension Fund
EIN 52-6085445 PN 003

Dear Sir/Madam:

For the 2008 Plan Year, as required by the Pension Protection Act of 2006, enclosed please find a Notice of Endangered Status and Election to Freeze the Plan's Funding Status for the above fund, along with the Annual Funding Notice for year ending December 31, 2008.

Should you have any questions or require additional information, please do not hesitate to contact our office.

Sincerely,
FRANK M. VACCARO & ASSOCIATES, INC.



Rose M. Tapp
Account Manager

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enclosures

Frank M. Vaccaro & Associates, Inc.

**Notice of Endangered Status and
Election to Freeze the Plan's Funding Status
For
National Conference of Firemen and Oilers National Pension Fund
EIN: 52-6085445
Plan No. 003**

This Notice is to advise you that on March 31, 2009 the actuary for the National Conference of Firemen and Oilers National Pension Fund ("Fund") certified to the Fund's Board of Trustees and to the Internal Revenue Service that under the Pension Protection Act of 2006, the Fund is in seriously endangered status for its 2009 Plan Year. However, as permitted by Section 204 of the Worker Retiree Employer and Recovery Act of 2008 ("WRERA"), the Fund's Board of Trustees has elected to freeze the Plan's funding status to be the same as the prior year, endangered, for the Plan Year beginning on January 1, 2009. This election applies only to the current Plan Year, from January 1, 2009 to December 31, 2009. Federal law requires that you receive this notice.

Endangered Status

A plan is in endangered status if it fails to meet certain specified benchmarks added by the Pension Protection Act designed to identify plans that could develop funding problems in the future and require the parties to take action now to prevent that from occurring. A plan is in endangered status if the ratio of assets to liabilities (funded ratio) is less than 80% in the plan year or if it has a projected funding deficiency over the next 7 plan years. The Fund was 77.2% funded in the 2008 Plan Year.

Funding Improvement Plan

Federal law requires pension plans in endangered status to adopt a funding improvement plan aimed at improving the long term funding. As permitted by Section 204(a)(2) of WRERA, since an election was made to remain endangered, the Fund is not required to update its funding improvement plan. Thus the funding improvement plan implemented by the Trustees in November 2008 remains valid.

Where to Get More Information

For more information about this Notice and election, you may contact Frank M. Vaccaro & Associates, Inc. at (856) 793-2501 or 27 Roland Avenue, Suite 200, Mt. Laurel, NJ 08054. You have a right to receive a copy of the funding improvement plan from the plan.