

Consultants •

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April 29, 2009

Pension Benefit Guaranty Corporation
Multiemployer Program Division
1200 K St., N.W., Suite 930
Washington, D.C. 20005

US Department of Labor
Employee Benefits Security Administration
Public Disclosure Room, N - 1513
200 Constitution Ave, NW
Washington, D.C. 20210

RE: Carpenters Pension Fund of West Virginia

Dear Sir:

As required, we are providing you with a copy of the Special Notice to Freeze Election for the above mentioned Fund.

Sincerely,
AMERICAN BENEFIT CORPORATION

A handwritten signature in black ink that reads "Kimberly A. Wood". The signature is written in a cursive, flowing style.

Kimberly A. Wood, M.A.
Director of Actuarial, Accounting, and Trust Operations

/kaw

SPECIAL NOTICE OF FREEZE ELECTION

**For
Carpenters Pension Fund of West Virginia**

Plan Information

The name of the plan is Carpenters Pension Fund of West Virginia. For identification purposes, the official plan number is 001 and the plan sponsor's employer identification number or "EIN" is 55-6027998.

Election

An election has been made under Section 204 of Worker, Retiree, and Employer Recovers Act of 2008 (WRERA) to treat the plan as being neither in endangered nor critical status for the plan year beginning on January 1, 2009. If this election had not been made, the plan would have been classified as endangered.

This election applies only for the current plan year. If the plan is certified to be in endangered or critical status for the year following the election year, the plan sponsor will provide notice of the plan's status (i.e., endangered or critical) for that following year and the steps necessary to improve the plan's funded situation, which could include increases in contributions and reductions in future benefit accruals.

Where to Get More Information

For more information about this notice, you may contact American Benefit Corporation, at 304-525-0331 ext 309 or e-mail mcarlton@americanbenefitcorp.com.

It is not necessary for you to take any action based on this notice.

The language of the notice was developed by the Internal Revenue Service. This notice should not be taken as any indication that your plan is insolvent.

The Trustees monitor the financial health of your fund very carefully. They are committed to ensuring that the fund will continue to be able to honor all of its obligations.