

PLUMBERS & STEAMFITTERS LOCAL 47 OF NORTHWEST PENNSYLVANIA PENSION FUND

Fund Office: GEMGroup, Administrator, 1200 Three Gateway Center, Pittsburgh, PA 15222
Phone: (412) 471-2885 / 1-800-242-8923 / Fax: (412) 471-2891

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April 21, 2009

U.S. Department of Labor
Frances Perkins Building
200 Constitution Ave., NW
Washington, DC 20210

RE: Worker, Retiree and Employer Recover Act of 2008

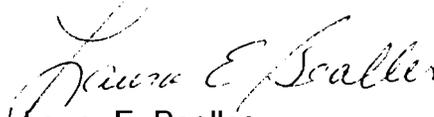
Dear Department of Labor Coordinator:

As required, we are enclosing a copy of the the Worker, Retiree and Employer Recovery Act of 2008 for the plan year January 1, 2008.

If you should have any questions, please feel free to contact this office at the address or phone number listed above.

Sincerely,

GEMGroup


Laura E. Bealles
Administrator

LEB/lmd

Enclosure

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RECEIVED

Worker, Retiree and Employer Recovery Act of 2008
**§204(c)(2) – Notice to Plan Participants, Beneficiaries, Contributing Employers,
Pension Benefit Guaranty Corporation, and the Secretary of Labor.**

PLAN SPONSOR: Plumbers & Steamfitters Local 47 of Northwest PA
Pension Fund Board of Trustees

PLAN NAME: Plumbers & Steamfitters Local 47 of Northwest PA
Pension Fund

EIN/PN: 25-6134758 / 001

This is to inform you that on March 25, 2009 the enrolled actuary for the Plumbers & Steamfitters Local 47 Pension Plan, (the "Plan") certified to the US Department of the Treasury, and also to the plan sponsor, that the Plan is in critical status for the plan year beginning January 1, 2009.

On January 20, 2009 the plan sponsor elected under the Worker, Retiree and Employer Recovery Act of 2008 §204(c)(1) to maintain for the 2009 plan year the 2008 plan year status where the Plan was not critical and not endangered. Federal law requires that you receive this notice.

Endangered / Critical status

Due to the magnitude of the unexpected investment losses in the 3rd and 4th quarters of 2008 the Plan would have been in endangered status for the 2009 plan year because it has future funding problems.

You will be notified of the Plan's status annually if the Plan is in endangered or critical status. The Board of Trustees is in the process of designing and adopting a plan to improve the Plan's funding status. The steps to improve the plan's funded situation may include increases in contributions and reductions in future benefit accruals as permitted by Federal law.

Where to Get More Information

For more information about this Notice, you may contact plan administrator at the phone number and address shown below.

GEMGroup
1200 Three Gateway Center
Pittsburgh, PA 15222

(412) 471-2885