

PATTISON, KOSKEY, HOWE & BUCCI, CPAs, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

2880 ROUTE 9, STE. 2

VALATIE, NEW YORK 12184

colsta@pkhbcpa.com

(518) 758-6776
FAX (518) 758-6779

REGINALD H. PATTISON, CPA (1910-2002)
RICHARD P. KOSKEY, CPA, PFS
JON RATH, CPA, PFS (Retired)
NED HOWE, CPA, PFS
CAROL A. OLSTA, CPA
A. MICHAEL BUCCI, CPA
SUZANNE E. MULDOON, CPA
NANCY K. PATZWahl, CPA
BRAD CUMMINGS, CPA, CVA
SUSAN TRUE, CPA

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AMERICAN INSTITUTE OF
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NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

MATTHEW H. VANDERBECK, CPA

EMAIL COVER SHEET

TO:

wreranotice@dol.gov

FROM:

Kathy Hamm, Asst to TPA

COMPANY:

U.S. Department of Labor.

DATE:

10/27/09

RE:

Interim WRERA Election

**NOTE: TO REPLY DIRECTLY TO KATHY HAMM, PLEASE USE THE FOLLOWING
ADDRESS: khamm@pkhbcpa.com**

Please find following:

Election to Maintain Prior Year's Funding Status

**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: | <u>Intl. Assoc. of Heat & Frost Insulators and Allied Workers Local No. 40 Pension Plan</u> | | |
| 2. Plan Sponsor: | <u>Trustees of Intl. Assoc. of Heat & Frost Insulators and Allied Workers Local No. 40 Pension Plan</u> | | |
| 3. Sponsor Address: | <u>c/o Pattison, Koskey, Howe & Bucci, P.C.; 2880 Route 9</u> | | |
| 4. City: | <u>Valatie</u> | State: <u>NY</u> | ZIP: <u>12184</u> |
| 5. Name of Sponsor's Contact Person: | <u>Ms. Carol Olsta, Fund Administrator</u> | | |
| 6. Phone Number: <u>(518) 758-6776</u> | 9. Sponsor EIN: <u>14-6033598</u> | | |
| 7. Plan EIN: <u>14-6033598</u> | 10. Plan Number: <u>001</u> | | |
| 8. Plan Year End: <u>6/30</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 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):

Bernard Cardella

Signature

BERNARD CARDELLA

Print Name

10-22-09

Date

Mail to EPCU.

Print Form.