

**UA LOCAL 190 PLUMBERS/PIPEFITTERS/SERVICE TECHNICIANS  
GAS DISTRIBUTION FRINGE BENEFIT FUNDS**

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September 26, 2008

U.S. Department of Labor  
Employee Benefits Security Administration (EBSA)  
Public Disclosure Room, N-1513  
200 Constitution Ave., NW  
Washington, DC 20210

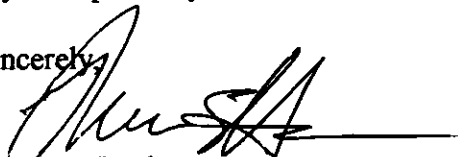
Re: UA Local 190 Plumbers/Pipefitters/Service  
Technicians/Gas Distribution Pension Plan  
EIN#38-6065579

Gentlemen:

Attached is the above referenced "Notice of Endangered Status" that was mailed today as required by Pension Protection Act (PPA).

If you require any additional information please let us know.

Sincerely,



Thomas Hayden  
Administrative Manager

# **UA LOCAL 190 PLUMBERS/PIPEFITTERS/SERVICE TECHNICIANS/GAS DISTRIBUTION PENSION PLAN**

Notice of Endangered Status  
As of June 1, 2008

The actuary for the UA Local 190 Plumbers/Pipefitters/Service Technicians/Gas Distribution Pension Plan, Chicago Benefit Consultants, has certified to the U.S. Department of the Treasury, and also to the UA Local 190 Plumbers/Pipefitters/Service Technicians/Gas Distribution Pension Plan Board of Trustees, that the Pension Plan is in "endangered status" for the Plan Year beginning June 1, 2008. Federal law requires that you receive this notice.

## **Funding Status Definitions**

The Pension Protection Act of 2006 created four levels of funding status for multiemployer pension plans.

Plans that have the worst funding or liquidity problems are in "critical" status. This describes plans that are less than 65% funded or have or are projected to have "accumulated funding deficiencies" or serious problems paying benefits in the next few years. This is the most serious danger status.

Plans are considered "seriously endangered" if they are more than 65% funded but less than 80% funded and have a current accumulated funding deficiency or are expected to have accumulated funding deficiencies anytime during the next 6 plan years. This is considered moderately serious danger status.

Plans that are more than 65% funded but less than 80% funded, but are not expected to have accumulated funding deficiencies in the current plan year or the next 6 plan years are considered "endangered." Plans that are expected to have accumulated funding deficiencies in the current plan year or the next 6 plan years also are considered endangered regardless of funded percentage. This is the least serious danger status.

Plans that are at least 80% funded and are not expected to have accumulated funding deficiencies in the current plan year or the next 6 plan years are considered to not be in sufficient danger to require any action or notice.

The Pension Plan is considered to be in the least serious danger status, "endangered status," because the Plan's actuary determined that the Plan's funded percentage is less than 80%. The Pension Plan is not expected to have an accumulated funding deficiency.

Federal law requires the Plan Trustees to develop a Funding Improvement Plan no later than April 27, 2009. Federal law requires the Funding Improvement Plan to be designed to increase the Plan's funded percentage to more than 80% over the next 12 years.

For more information about this notice, you may contact: Thomas Hayden, Benefit Advisors, Inc., 33035 Schoolcraft Rd., Livonia, Michigan 48150, (888) 390-7473.

You may also make inquiry with the United States Department of Labor at: Division of Technical Assistance and Inquires, Employee Benefits Security Administration, U.S. Department of Labor, Washington, D.C. 20210

Date Sent: 9/26/2008