

SHEET METAL WORKERS LOCAL 112 PENSION PLAN

**EIN: 16-6052226
PN: 001**

**Notice of Endangered Status
as of
November 1, 2009**

The actuary for the Sheet Metal Workers Local 112 Pension Plan, O'Sullivan Associates, Inc., has certified that the Pension Fund is in Endangered Status (Yellow Zone). Endangered Status is described in Section 432(b)(2) of the Internal Revenue Code. The Pension Fund's assets are less than 80% of its projected liabilities. The Pension Fund is not expected to have a deficiency in its Funding Standard Account in the next seven years.

As required by law, this serves as Notice to you that the Pension Fund is in Endangered Status as of November 1, 2009.

In further compliance with the law, the Plan Trustees will revise their current Funding Improvement Plan as necessary to raise the funding level of the Plan to at least that required by the Pension Protection Act.

For more information about this notice, you may contact:

Mr. Joseph Kerwan, Administrator
Sheet Metal Workers Local No. 112 Pension Plan
P.O. Box 1146
Elmira, NY 14902

You may also make inquiry with the United States Department of Labor at:

Division of Technical Assistance and Inquiries
Employee Benefits Security Administration
U.S. Department of Labor
Washington, D.C. 20210

DATE SENT: 2-26-2010