

**NORTHWESTERN OHIO PLUMBERS AND PIPEFITTERS
BENEFIT PLANS**

7570 Caple Blvd., Suite B / Northwood, Ohio 43619 / Telephone (419) 662-1388 / Fax (419) 662-1733

April 20, 2010

Sent via Certified Mail

Department of Labor
Employee Benefits Security Administration
Public Disclosure Room, N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: NW Ohio Plumbers and Pipefitters Pension Plan – EIN: 34-6502487

Enclosed is the Notice of Seriously Endangered Status for the aforementioned Plan.

Sincerely yours,



Grace Mulvahill
Asst. Plan Manager

Enclosure

Certified Mail
7009 2820 0003 5191 4254

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TO: Plan Participants and Beneficiaries

FROM: Board of Trustees Northwestern Ohio Plumbers and Pipefitters
Pension Plan

RE: Notice of Status under the Pension Protection Act for the
Northwestern Ohio Plumbers and Pipefitters Pension Plan

We are contacting you regarding the status of the Northwestern Ohio Plumbers and Pipefitters Pension Plan (Plan) because a federal law known as the Pension Protection Act of 2006 (PPA) requires us to do so. The PPA provides that when a multiemployer plan actuary certifies that the plan falls into one of three categories defined in the PPA, the plan must provide notice of such categorization. These categories are endangered (sometimes called "yellow"), seriously endangered (sometimes called "orange") and critical (sometimes called "red"). In general, determination of which category a plan falls into depends upon sufficiency of projected contributions, sufficiency of projected cash flow, funded status and current plan provisions. As of January 1, 2010, the funding percentage of the Plan is estimated to be less than 80% and also as of January 1, 2010 an accumulated funding deficiency is projected to occur within the next seven years, but not within the next five years. Therefore, the actuary has certified the Plan as seriously endangered ("orange").

Seriously endangered plans must adopt a Funding Improvement Plan (FIP). The FIP is an action plan designed to help the Plan meet certain funding benchmarks required by the PPA. If any changes to the benefit structure are necessary to meet these benchmarks, you will receive a separate notice explaining those changes.

The PPA requires that the Plan's funding status be reviewed and certified by the Plan actuary annually. You will continue to receive information regarding the Plan's status.

For more information about this notice, you may contact the Plan's Administrative Manager, Ms. Dale Martin at BeneSys, Inc., 700 Tower Drive, Suite 300, Troy, Michigan 48098, (248) 813-9800.

cc: NW Ohio Plumbers and Pipefitters Local Union No. 50
Mechanical Contractors Association of Northwestern Ohio, Inc.
Pension Benefit Guaranty Corporation
U.S. Department of Labor