

Notification required under IRC §432
Plan Year beginning January 1, 2013

PLAN SPONSOR:	Joint Board of Trustees, Shopmen's Local 527 Pension Fund
PLAN NAME:	Shopmen's Local 527 Pension Fund
ADDRESS:	2945 Banksville Road Pittsburgh, PA 15216-2749 Office: 412-341-6183 Fax: 412-341-1285
EIN/PN:	25-6173724 / 001

As required under IRC §432(b)(3) the above Plan is required to inform you that on March 24, 2013 the Plan's enrolled actuary certified to the US Department of the Treasury, and also the Plan Sponsor, that the Plan will be in endangered status for the plan year beginning January 1, 2013. Federal law requires that you receive this notice.

Endangered Status

The Plan is considered to be in endangered status because it has funding problems. More specifically the Plan's enrolled actuary has determined that the Plan's funded percentage for the 2013 plan year is less than 80% as of January 1, 2013.

Funding Improvement Plan

Federal law requires pension plans in endangered status to adopt a funding improvement plan aimed at restoring the financial health of the plan. This is the first year that the Plan has been in endangered status. Within 240 days of the enrolled actuary's certification the trustees of the Plan must adopt and implement a funding improvement plan.

Where to get additional information

For more information about this Notice you may contact the plan administrator at the address or phone number shown above. You have a right to receive a copy of the funding improvement plan once that plan has been adopted.

EBSA/PUBLIC DISCLOSURE
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