April 28, 2009

U.S. Department of Labor
Employee Benefits Security Administration
Public Disclosure Room, N-1513
200 Constitution Ave., N.W.
Washington, D.C. 20210

To Whom It May Concern:

RE: NW Ohio Plumbers and Pipefitters Pension Plan
EIN #: 34-6502487, Plan Number: 001

Attached is a copy of the Notice of Election to Freeze the Funded Status for the aforementioned Plan.

If you have any questions, please contact the undersigned.

Sincerely,

[Signature]
Grace A. DeMand
Assistant Plan Manager

Enclosure

CERTIFIED MAIL
7008 1300 0002 0283 1278
Notice of Election to Freeze Funded Status For
NORTHWESTERN OHIO PLUMBERS AND PIPEFITTERS PENSION PLAN
(E.I.N. 34-6502487 / Plan 001)

TO: All Participants, Beneficiaries, Contributing Employers, Employer Association, and Union of the Northwestern Ohio Plumbers and Pipefitters Pension Plan

Background
On December 23, 2008, President Bush signed into law the Worker, Retiree and Employer Recovery Act of 2008 (WRERA). The WRERA provides temporary funding relief to multiemployer defined benefit pension plans in light of the current economic crisis. Under the provisions of Section 204 of the WRERA, the Plan Trustees have elected “to freeze” or retain, the Plan’s 2008 status of neither endangered nor critical for the 2009 plan year beginning on January 1, 2009. The Plan was certified as critical by the Plan’s Actuary for the 2009 plan year, however with this election, the Plan is permitted to operate under the status of neither endangered nor critical.

Application of Election
This election applies only to the 2009 plan year. The PPA requires that the Plan’s funded status be reviewed and certified annually and notices of the Plan’s status will be sent each year. If the Plan’s status for the 2010 plan year is endangered or critical, the Board of Trustees will provide notice of the Plan’s status for that year, and steps will have to be taken to improve the Plan’s funded percentage. These options may include increases to future contribution rates and/or reductions in the rate of future benefit accruals.

If the Plan is certified to be in critical status for the 2010 plan year, the steps that will have to be taken to improve the Plan’s funded situation will include a surcharge on employer contributions and the suspension of accelerated distributions for individuals who commence receiving benefits after notice of the Plan’s critical status, and may include amendments to reduce early retirement benefits or other adjustable benefits for such individuals.

Where to Get More Information

For more information about this Notice, you may contact:

NORTHWESTERN OHIO PLUMBERS AND PIPEFITTERS PENSION PLAN
c/o Ms. Dale Ann Martin
BeneSys Inc.
700 Tower Drive, Suite 300
Troy, MI 48098
Dale.Martin@benesysinc.com
248-813-9800

Sincerely,
Northwestern Ohio Plumbers and Pipefitters Pension Plan
Board of Trustees