



Operative Plasterers' and Cement Masons'
LOCAL UNION OFFICERS AND EMPLOYEES PENSION PLAN

911 Ridgebrook Road
Sparks, Maryland 21152-9451
Telephone: Toll Free (866) 559-6512
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VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

April 30, 2009

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

Re: Operative Plasterers' and Cement Masons'
Local Union Officers and Employees Pension Plan
EIN: 52-6135348

To Whom It May Concern:

Attached is a copy of the Notice of Election to Freeze Pension Protection Act Funded Status for the Operative Plasterers' and Cement Masons' Local Union Officers and Employees Pension Plan.

Sincerely,

Anne-Marie Sims
Account Executive
Associated Administrators, LLC

Attachment



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**Notice of Election to Freeze Pension Protection Act Funded Status
Operative Plasterers' and Cement Masons' Local Union Officers and Employees
Pension Plan**

In December 2008, the U.S. Congress enacted the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA") which permits a multiemployer plan sponsor to elect to temporarily freeze the plan's status under section 432 of the Internal Revenue Code so that it does not change from the prior year.

Federal law requires that you receive this notice. It includes important information about the funded status of the Operative Plasterers' and Cement Masons' Local Union Officers and Employees Pension Plan ("Plan"), Plan Number 002, Employer Identification Number 52-6135348 (Plan and Plan Sponsor).

For the 2008 Plan Year, the Plan's actuary certified that the Plan was neither an endangered status nor critical status multiemployer pension plan for purposes of the funding rules for multiemployer plans set forth in section 432 of the Internal Revenue Code. On February 17, 2009, the Trustees, in accordance with section 204 of WRERA, elected to treat the Plan as being neither in endangered nor critical status for the Plan Year beginning January 1, 2009.

On March 30, 2009, the Plan's actuary certified that the Plan would be in critical status for the plan year beginning January 1, 2009 if this election were not made. The decline in those results is largely a result of the current crisis in the financial markets.

This election applies only for the current plan year (the plan year beginning January 1, 2009). If the Plan is certified to be in endangered or critical status for the year following the election year (the plan year beginning January 1, 2010), the plan sponsor will provide you with a notice of the Plan's status (i.e., endangered or critical) for that following year and steps will be taken to improve the Plan's funded situation. These steps may include increases in contributions and reductions in future benefit accruals.

If the Plan is certified to be in critical status for the year following the election year (the plan year beginning January 1, 2010), the steps that will have to be taken to improve the Plan's funded situation may include a surcharge on employer contributions and the suspension of the payment of lump sums and similar accelerated distributions for individuals who commence receiving benefits after notice is provided of the Plan's critical status. These steps may also include amendments to reduce early retirement benefits or other adjustable benefits for such individuals.

For more information about this notice, you may contact the Operative Plasterers' and Cement Masons' Local Union Officers and Employees Pension Plan, c/o Associated Administrators, L.L.C., 911 Ridgebrook Road, Sparks, MD 21152, (866) 559-6512.

This notice is intended to meet the notification requirements of Section 204(c)(2)(A) of WRERA and IRS Notice 2009-31.

Issued: April 2009