

**PLUMBERS LOCAL 360
REVISED PENSION PLAN**

SPECIAL NOTICE OF FUNDING STATUS

Date: April 21, 2009

To: Participants and Beneficiaries, Bargaining Parties, Pension Benefit Guaranty Corporation and the Secretary of Labor

From: Board of Trustees
Plumbers Local 360 Revised Pension Plan
Employer Identification Number: 37-1186588
Plan Number: 001

The Board of Trustees of the Plumbers Local 360 Revised Pension Plan has made an election under Section 204(a) of the Worker, Retiree and Employer Recovery Act of 2008 to treat the Plan as neither in endangered nor critical status for the Plan Year beginning on January 1, 2009.

Because the Plan's funding percentage as of January 1, 2009 is 77%, the Plan actuary certified the funding status as endangered for the 2009 Plan Year. However the Worker, Retiree and Employer Recovery Act of 2008 allows the Trustees to temporarily freeze the status of the Plan. Therefore, the Trustees have elected to freeze the status of the Plan for 2009 to be the same as the status of the Plan for the prior year which was neither in endangered nor critical status.

This election to not be in endangered status only applies to the current Plan Year, January 1, 2009 - December 31, 2009. If the Plan is certified to be in endangered or critical status for the year following the election year, the plan sponsor will provide notice of the plan's status (i.e., endangered or critical) for that following year and steps will have to be taken to improve the plan's funded situation, which steps may include increases in contributions and reductions in future benefit accruals.

You may obtain additional information about this election from the Plan Administrator -
Plumbers Local 360 Fund Office
Attn: Sue Ackerman
5 Meadow Heights Professional Park
Collinsville, IL 62234
(618) 346 - 2560

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