

**Notice of Funded Status and WRERA 204 Election
I.B.E.W. LOCAL 139 PENSION PLAN
EIN: 51-6029960**

ERISA/PUBLIC DISCLOSURE
2009 OCT -8 AM 6:50

October 5, 2009

Dear Participants, Beneficiaries and Bargaining Parties:

The Pension Protection Act of 2006 (the "PPA") created the following funded status level for plans such as the I.B.E.W. Local 139 Pension Plan (the "Plan"): "endangered," "seriously endangered," and "critical" status. The PPA requires that we notify you of the Plan's funded status annually.

The Plan's Status for 2009

Under the PPA, within the first 90 days of each plan year, the Plan's Actuary must certify a plan's funded status level. For the Plan Year beginning July 1, 2009, the Plan's Actuary certified that the Plan is in "Endangered Status" based on the Plan's actual results. Typically, the board of trustees of a plan in "Endangered Status" is required to develop a Funding Improvement Plan, which for the Plan may include an increase in employer contributions, elimination of "ancillary" benefits, reduction in future benefit accruals, extension of amortization periods and changes in actuarial methods or assumptions. However, under Section 204 of the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA"), the Trustees exercised their right to elect to apply the Plan's 2008 funded status, which was neither "Endangered" nor "Critical," for the Plan Year beginning on July 1, 2009.

The Plan's Status for 2010

This election to be treated as neither "Endangered" nor "Critical" applies only for the current plan year beginning on July 1, 2009. If the Plan is certified to be in "Endangered" or "Critical" status for the Plan Year beginning July 1, 2010, the Board of Trustees will provide notice of the Plan's status (i.e., endangered, seriously endangered or critical) and steps will have to be taken to improve the Plan's funded situation. These steps may include increases in contributions and reductions in future benefit accruals.

Where to Get More Information

The Plan Sponsor of the I.B.E.W. Local 139 Pension Plan is the Board of Trustees. For more information about this Notice, you may contact the Administrator, I.B.E.W. Local 139 Pension Plan, 508 College Avenue, Elmira, NY 14901; phone number 607.732.5611. You have a right to receive a copy of the actuary's certification or the Trustees WRERA election from the Fund Office upon written request.

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

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Multiemployer Program Division
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