

BEYER-BARBER COMPANY

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EBSA/PUBLIC DISCLOSURE

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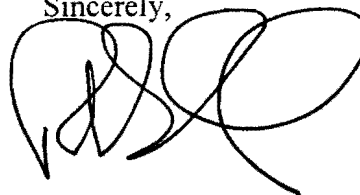
U.S. Department of Labor
Employee Benefits Security Adm.
Public Disclosure Room, N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: Sheet Metal Workers' Local Union No. 100 Washington, D.C. Area Pension Fund

Dear Sir or Madam:

Beyer-Barber Company is the actuarial consulting firm for the Sheet Metal Workers' Local Union No. 100 Washington, D.C. Area Pension Fund. It has recently come to my attention that my firm erroneously provided the address of an incorrect government agency (IRS) to the plan administrator for the purposes of providing the Notice of Funded Status to the Department of Labor (DOL). As a result, the 2009 Notice of Endangered Status is not posted on the DOL website. The notice was properly sent to the other interested parties (i.e., participants, beneficiaries, contributing employers, labor organizations representing participants, and the Pension Benefit Guaranty Corporation). Unfortunately, the notice was sent to the Secretary of Treasury instead of the Department of Labor. Enclosed please find the 2009 Notice of Endangered Status for the Sheet Metal Workers' Local Union No. 100 Washington, D.C. Area Pension Fund.

Sincerely,



Randee W. Sekol, EA, MAAA, MSPA, FCA

RWS:cp
Enclosures

cc: Board of Trustees
Ellen O. Boardman, Esquire

Notice of Endangered Status For

Sheet Metal Workers Local Union No. 100 Washington, D.C. Area Pension Fund

This is to inform you that as required by the Pension Protection Act of 2006 ("PPA"), on June 9, 2009 the plan actuary certified to the U.S. Department of the Treasury, and the Trustees of the Fund, that the plan is in endangered status for the plan year beginning April 1, 2009. Federal law requires that you receive this notice.

Endangered Status

The Fund is considered to be in endangered status because the Fund's funded percentage is less than 80%.

To determine the funded percentage, the plan's assets on April 1, 2009 are divided by the present value of all plan participants' benefits earned as of that date. As of April 1, 2009, the plan's PPA funded percentage is approximately 74.5%.

Funding Improvement Plan

Federal law requires pension plans in endangered status to adopt a funding improvement plan aimed at improving the financial health of the plan. The law requires that by February 24, 2010, the Fund's Board of Trustees must adopt a funding improvement plan to present to the Union and employers. The funding improvement plan consists of alternative schedules of benefits and contributions designed to meet the Fund's required funding objectives over the long term.

The plan's funding status must be reviewed and certified annually. Notices like this one will be sent each year until the plan is no longer in endangered status. The funding improvement plan will be updated on an annual basis, as well.

Where to Get More Information

For more information about this Notice, you may contact the Fund Office at (301) 568-1260, 4725 Silver Hill Road, Suitland, Maryland 20746. You have a right to receive a copy of the funding improvement plan when it is formally adopted.