

**Worker, Retiree and Employer Recovery Act of 2008
§204(c)(2) – Notice to Plan Participants, Beneficiaries,
Contributing Employers, Pension Benefit Guaranty
Corporation, and the Secretary of Labor.**

PLAN SPONSOR: Board of Trustees, Plumbers & Steamfitters Local 83
Pension Plan

PLAN NAME: Plumbers & Steamfitters Local 83 Pension Plan

EIN/PN: 55-0463652 / 001

This is to inform you that on March 16, 2009 the enrolled actuary for the Plumbers & Steamfitters Local 83 Pension Plan (the "Plan") certified to the US Department of the Treasury, and also to the plan sponsor, that the Plan is in seriously endangered status for the plan year beginning January 1, 2009.

On February 26, 2009 the plan sponsor elected under the Worker, Retiree and Employer Recovery Act of 2008 §204(c)(1) to maintain for the 2009 plan year the 2008 plan year status where the Plan was not critical and not endangered. Federal law requires that you receive this notice.

Endangered / Critical status

Due to the magnitude of the unexpected investment losses in the 3rd and 4th quarters of 2008 the Plan would have been in seriously endangered status for the 2009 plan year because it has future funding problems.

You will be notified of the Plan's status annually if the Plan is in endangered or critical status. The Board of Trustees is the process of designing and adopting a plan to improve the Plan's funding status. The steps to improve the plan's funded situation may include increases in contributions and reductions in future benefit accruals as permitted by Federal law.

Where to Get More Information

For more information about this Notice, you may contact plan administrator at the phone number and address shown below.

Mrs. Stacey Fonner, Fund Administratrix
Plumbers and Steamfitter Local 83 Pension Plan
177 29th Street
Wheeling, WV 26003-4125
Phone: (304) 233-4445