

# PIPE FITTERS LOCAL UNION No. 120

## Pension Fund

6305 HALLE DRIVE • CLEVELAND, OH 44125-4680

Tele: (216) 447-3412 • FAX: (216) 524-2385



April 21, 2009

**SENT VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

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

RE: Notice of Election Pursuant to Section 204 of the Worker, Retiree, and Employer Recovery Act of 2008, P.L. 110-458 (WRERA)

Dear Secretary Solis:

This notice of election under WRERA is being made by a current member and Chairman of the Board of Trustees of the Pipe Fitters Local Union No. 120 Pension Fund in accordance with the election and notice procedures for multiemployer plans under Section 204 of WRERA as set forth in Notice 2009-31.

Accordingly, consistent with WRERA's special notice requirements for plans in neither endangered nor critical status as a result of the freeze election (section 204(c)(2)(A)(ii)), please accept the following information:

- (a) Plan Name: Pipe Fitters Local Union No. 120 Pension Fund and Plan  
Plan Sponsor: Board of Trustees  
Plan Sponsor EIN: 34-6711591  
Plan EIN: 34-6711591  
Plan Number: 001
- (b) This election has been made for under section 204 of WRERA to treat the Plan as being neither endangered nor in critical status for the plan year beginning on January 1, 2009.
- (c) For the election year, the Plan was certified by the Plan's actuary as in seriously endangered status (Yellow Zone) under the Pension Protection Act of 2006 (that is, the Plan's status if no section 204 election were made).

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- (d) This election applies only for the current plan year, and, 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 funding situation, which steps may include increases in contributions and reductions in future benefit accruals.
- (e) You may obtain additional information about this election by contacting the Plan Administrator at the following address and telephone number:

Board of Trustees  
Pipe Fitters Local Union No. 120 Pension Fund  
6305 Halle Drive  
Cleveland, Ohio 44125  
(216) 447-3412

Sincerely,

Board of Trustees,  
Pipe Fitters Local Union No. 120 Pension Fund



Kenneth J. Quiggle  
Chairman