

NOTICE TO ALL PARTICIPANTS

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

Name of Plan: Plumbing and Pipefitting Industry Local 219 Pension Fund

Plan Number: 001

Name of Applicant: Board of Trustees of the Plumbing and Pipefitting Industry Local 219 Pension Fund

Address of Applicant: 33 Fitch Blvd., Austintown OH 44515

Applicant EIN: 34-6682376

Name of Plan Administrator: Board of Trustees of the Plumbing and Pipefitting Industry Local 219 Pension Fund

Address of Plan Administrator: 33 Fitch Blvd., Austintown OH 44515

The application will be filed on January 21, 2011 for an advance determination as to whether the plan meets the qualification requirements of § 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's amendment.

The application will be filed with: EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

The employees eligible to participate under the plan are employees of employers required to make contributions to the fund pursuant to a collective bargaining agreement between one or more employers of the Plumbing and Pipefitting Industry Local 219 (the "Union"), a reciprocal agreement (or other written document), employees of the Benefit and Fund Office to the extent provided between the Board of Trustees and such organization and all other persons employed by the Union except those covered by a collective bargaining agreement with another union, provided such employee has completed 1 hour of service in a Plan Year.

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

**Notice of Election Under the Pension Relief Act of 2010
For
Plumbing & Pipe Fitting Industry Local 219 Pension Plan**

This is to inform you that on October 28, 2010 the Board of Trustees elected to receive relief under the *Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010* ("PRA"). PRA was signed into law by President Obama on June 25, 2010. It was established to help pension plans cope with the unprecedented market downturn in late 2008 and early 2009. Your plan was affected too, so the Trustees felt that it was important to take advantage of any helpful relief offered.

Relief Elected

The Board of Trustees elected to receive the following relief from PRA:

- Increase the cap on actuarial value of assets from 120% to 130% of the market value of assets for the plan year beginning in 2009 – The loss for the plan year ending in 2009 was so massive that the Plan's actuarial value hit the 120% of market value cap. Losses above this cap had to be recognized immediately. Increasing the cap to 130% of market value will allow more of the losses to be deferred and recognized at the regularly scheduled point.
- Smooth the loss for the plan year ended in 2009 over 10 years instead of 5 years – This provides further deferral, slowing the recognition of this asset loss.

The PRA funding relief simply gives the plan more time to pay off these asset losses. This eases the requirement of the action needed or helps the plan to better handle another downturn like we have seen in recent months.

Eligibility for Relief

As a requirement of PRA to obtain relief, the plan actuary must certify that the plan will not run out of money for the entire 25-year period impacted by the relief. The actuary has made this certification. It is the intention of the Board of Trustees to provide the proper funding of all benefits, including the eventual full funding of all benefits earned, so this requirement was not an issue.

Benefit Improvement Restriction

PRA restricts your plan from making any benefit improvements for the plan year in which relief was elected and also the two plan years subsequent to the year of election. Only benefit improvements on future benefits can be purchased with contribution rate increases during this period of time.

Where to Get More Information

Please direct any questions you may have to the Local 219 Fringe Benefit Office at 33 Fitch Boulevard, Austintown, OH, 44515-2202 or by telephone at (800) 435-2388.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the name of the plan, plan number, name and address of applicant, and applicant EIN; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by it by March 7, 2011. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 7, 2011, whichever is later, but not after March 21, 2011. A request to the Department to comment on your behalf must be received by it by February 5, 2011 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 15, 2011 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2010-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have

submitted to the Service; and copies of section 17 of Rev. Proc. 2010-6 are available at the Address of Applicant listed above during the hours of for inspection and copying. (There is a nominal charge for copying and/or mailing.)