


*Plumbers, Pipe Fitters & MES
Local Union No. 392 Pension Fund*

Phone (513) 241-0444
Fax (513) 241-1130

1228 CENTRAL PARKWAY • ROOM 100
CINCINNATI, OHIO 45210

e-mail: info@local392fringefunds.com


September 26, 2008

U.S. Department of Labor
Employee Benefit Security Administration
Public Disclosure Room N-1513
200 Constitution Ave N.W.
Washington, DC 20210

To Whom It May Concern:

Enclosed is a copy of Notice of Endangered Status for Plumbers, Pipe Fitters & MES Local Union No. 392 Pension Fund.

Please feel free to contact the Benefit Office with any questions.

Very Truly Yours,

PLUMBERS, PIPE FITTERS & MES
LOCAL UNION NO.392
PENSION FUND

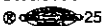


Paula Allphin
Administrative Manager

Plumbers, Pipe Fitters & MES Local Union No. 392 Pension Fund

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Notice of Endangered Status for the

Plumbers, Pipe Fitters, & Mechanical Equipment Service Local Union No. 392 Pension Plan ("Plan")

This is to inform you that on August 29, 2008 the Plan Actuary certified to the U.S. Department of the Treasury, and also to the Plan Sponsor ("the Board of Trustees"), that the Plan is in endangered status for the Plan Year beginning June 1, 2008. Federal law requires that you receive this notice.

Endangered Status

The Plan is considered to be in endangered status because the Plan's Actuary has determined that the Plan's funded percentage as of June 1, 2008 is less than 80%.

Funding Improvement Plan

Federal law requires pension plans in endangered status to adopt a funding improvement plan aimed at improving the Plan's funded percentage over time. The Board of Trustees will begin the process of formally adopting a funding improvement plan once the proposed regulations on how to do so have been issued by the Government.

Where to Get More Information

For more information about this Notice, you may contact Ms. Paula Allphin at (513) 241-0444, 1228 Central Parkway, Room 100, Cincinnati, OH 45202. You have a right to receive a copy of the funding improvement plan from the Plan once it has been adopted by the Board of Trustees.