

Sheet Metal Workers' Local Union No. 19 Benefit Funds

1301 S. Columbus Boulevard • Philadelphia, PA 19147

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HEALTH & WELFARE • PENSION • VACATION • ANNUITY • SUB

August 21, 2008

VIA: Federal Express

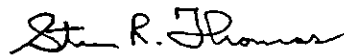
U.S. Department of Labor
Employee Benefits Security Administration
Public Disclosure Room, N-1513
200 Constitution Avenue, NW
Washington, DC 20210

08/27 AM 1:05

Dear Sir/Madam:

Enclosed please find the "Notice of Endangered Status" for the Sheet Metal Workers' Pension Fund of Local Union No. 19. The EIN for this Plan is 23-1494364.

Sincerely,



Steven R. Thomas
Administrator

SRT/je
Enclosure

**Notice of Endangered Status
for the
Sheet Metal Workers' Pension Fund of Local Union No. 19**

This is to inform you that on July 28, 2008 the plan actuary certified to the U.S. Department of the Treasury, and also to the plan sponsor, that the plan is in endangered status for the plan year beginning May 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 funded percentage of the plan is less than 80% for the plan year beginning May 1, 2008. The funded percentage as of May 1, 2008 for certification purposes is 74.5%.

Funding Improvement Plan

Federal law requires pension plans in endangered status to adopt a funding improvement plan aimed at restoring the financial health of the plan. As part of the funding improvement plan, the funded percentage of the plan must be increased by one-third to 83% within the 10-year funding improvement period. The Funding Improvement Plan must be approved by the Trustees no later than March 25, 2009.

Where to Get More Information

For more information about this Notice, you may contact the Plan Administrator, Sheet Metal Workers' Local Union No. 19 Benefit Funds, 1301 S. Columbus Boulevard, Philadelphia, PA 19147, or by phone at 215-952-1990. You have a right to receive a copy of the funding improvement plan from the Plan.