

**Notice of Section 204 Election Under the
Worker, Retiree, and Employer Recovery Act of 2008
For
I.B.E.W. Local Union No. 540 Pension Fund**

This is to inform you that on January 29, 2009 the plan actuary certified to the U.S. Department of the Treasury and to the plan sponsor that the plan would have not been in either endangered or critical status for the plan year beginning November 1, 2007 and is in critical status for the plan year beginning November 1, 2008.

Special Trustee Election

As permitted under Section 204 of the Worker, Retiree, and Employer Recovery Act of 2008, the Board of Trustees elected on February 28, 2009 to use the 2007 status again for 2008. The Trustees remain committed to the proper funding of your pension plan and plan on taking the necessary actions, if any, to ensure that this goal continues to be met into the future.

Where to Get More Information

For more information about this Notice, you may contact the Fund Office at 33 Fitch Blvd., Austintown, OH, 44515 or by telephone at (800) 435-2388.