

Plumbers and Pipefitters Local Union #94

Fringe Benefit Funds

PAUL J. LAIR, Chairman
2541 Broad Avenue, NW
Canton, Ohio 44708

33 Fitch Boulevard
Austintown, Ohio 44515
Phone: 330-270-0453
Toll Free: 800-435-2388
Fax: 330-270-0912

JOSEPH M. FRIEDMAN, Secretary
Kauffman Plumbing & Heating
600 — 3rd Street SE
Canton, Ohio 44702

NOTICE

The Trustees are committed to assuring the security of the benefits that are due you under the Retirement Plan. As you may know, our depressed economy and the severe downturns in the stock market have had a negative impact on the Plan. As a result, the Trustees reluctantly have concluded that a change will need to be made in the manner in which benefit payments are made from the Plan. Presently, when a participant is eligible to receive a distribution from his or her account, ten percent (10%) is withheld until the annual valuation of the Plan is done by the Plan's auditor. This deduction has been made to ensure that all participants share equally in the gains and losses of the Plan. Because of information that has been provided to the Trustees by their Investment Consultants and Investment Managers, it appears that this ten percent (10%) withholding will not be sufficient in the future. Accordingly, the Trustees recently have taken action to increase the withholding on distributions from ten percent (10%) to twenty-five percent (25%). This change will be effective April 1, 2009. Thank you very much for your patience and understanding.

Board of Trustees
Plumbers & Pipefitters Local 94 Retirement Plan
March 26, 2009

