

**NOTICE TO PLAN PARTICIPANTS, BENEFICIARIES, CONTRIBUTING
EMPLOYERS, PENSION BENEFIT GUARANTY CORPORATION,
AND THE SECRETARY OF LABOR**

04/16/09 11:51

1. Name of Plan ACRA LOCAL 725 SEVENTH AMENDED AND RESTATED PENSION PLAN.
2. Plan Identification No. Plan #002.
3. Name of Plan Sponsor Board of Trustees of ACRA LOCAL 725 PENSION PLAN of Dade, Broward, and Monroe Counties, Florida
C/O Core Management Resources Group, Inc.
515 Mulberry Street, Suite 300
Macon, Georgia 31202-1755.
4. Taxpayers Identification No. of Applicant # 59-6123621.
5. This is to notify you that an Election ("Election") has been made under Section 204 of the Worker, Retiree, and Employer Act of 2008 ("WREERA") to treat the Plan as being neither in endangered nor critical status for the Plan Year beginning on January 1, 2009. Federal law requires that you be provided this Notice.
6. The Plan's status for the Election Year as certified by the Plan's actuary is neither endangered nor critical for the Plan Year beginning on January 1, 2009, based on and when taking into account the Election.
7. The Plan was certified by the actuary to the U. S. Department of Treasury and Plan sponsor to be in endangered status for the 2009 Plan Year had the Election not been submitted. This primarily resulted from negative investment performance in 2008.
8. The Election applies only for the current Plan Year. If the Plan is certified to be in endangered or critical status for the year following the Election year, the Plan Sponsor will provide notice of the Plan's status (i.e., endangered or critical) for that following year and steps will have to be taken to improve the Plan's funded situation, which steps may include increases in contributions and reductions in future benefit accruals.
9. The Election was submitted by the Plan's actuary on March 25, 2009 (with the Certification required under Section 432 of the Internal Revenue Code). It will be supplemented on April 23, 2009 pursuant to Internal Revenue Service Notice 2009-31 (which was issued on March 27, 2009).
10. Additional information about the Election may be obtained from the Plan Administrator: C/O Mr. Charles Hill, Core Management Resources Group, Inc., P. O. Box 840, Macon, Georgia 31202-0840 and telephone number: (888) 741 - 2673.

04/16/09