

APR 27 2009

April 20, 2009

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BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED

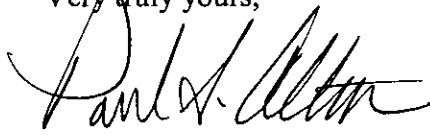
U.S. Department of Labor
Employee Benefits Security Administration
Public Disclosure Room, N-1513
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Worker, Retiree and Employer Recovery Act of 2008 Notice
Plan Name: Masons' and Plasterers' Amended and Restated Pension Plan, Local 56,
DuPage County, Illinois
EIN: 36-6151819
Plan No.: 001

Ladies and Gentlemen:

In accordance with Section 204(c)(2)(A)(ii) of the Worker, Retiree and Employer Recovery Act of 2008, enclosed please find the Notice of Election in the form required in IRS Notice 2009-31 reflecting the decision of the Trustees of the Masons' and Plasterers' Pension Trust, Local 56, DuPage County, Illinois, to make an election under Section 204(c)(2) of WRERA so that the funding status of the Plan for its 2009 Plan Year will be the same as the Plan's funding status for its 2008 Plan Year. As a result of this election, the Plan is neither critical nor endangered for its 2009 Plan Year.

Very truly yours,



Paul S. Altman

PSA:dmw
Enclosure

cc: Lee Ann Meiborg
Kevin Campe
Steven McDowell

499205.1

Notice Regarding the Masons' and Plasterers' Pension Plan,
Local 56, DuPage County, Illinois

This Notice is being provided to you pursuant to Section 204(c)(2)(A)(ii) of the Worker, Retiree, and Employer Recovery Act (WRERA).

This Notice applies to the Masons' and Plasterers' Amended and Restated Pension Plan, Local 56, DuPage County, Illinois (the "Plan"). The Plan Sponsor of the Plan is the Trustees of the Masons' and Plasterers' Pension Trust, Local 56, DuPage County, Illinois. The Employer Identification Number of the Plan and the Plan Sponsor is: 36-6151819. The Plan Number is: 001.

Background. Under the Internal Revenue Code (the "Code") and the Employer Retirement and Income Security Act ("ERISA"), a multiemployer defined benefit pension plan is required to maintain a certain level of funding. If the funding percentage of the plan falls below 80% or is projected to have an "accumulated funding deficiency" in the current plan year or in any of the next six plan years (as determined in the Code and ERISA), the plan is in an endangered status and the plan must adopt a funding improvement plan and operate the plan as required for plans in endangered status.

If the plan fails to meet one of four tests set forth in the Code and ERISA, the plan is in a critical status and the plan must adopt a rehabilitation plan and comply with certain rules during a rehabilitation plan.

As the result of extraordinary declines in investment values last year and continuing this year, Congress adopted the Worker, Retiree, and Employer Recovery Act ("WRERA"). Under WRERA, multiemployer pension plans were allowed to freeze their funding percentage for the 2009 plan year at the same status the plan had in its 2008 plan year. For example, if the plan status for its 2008 plan year was neither endangered nor critical (*i.e.*, its funded percentage was 80% or higher), it could freeze that status for its 2009 plan year.

The Plan's Election: The Plan has made an election under Section 204 of WRERA to treat the Plan as being neither in endangered nor critical status for the Plan Year beginning on January 1, 2009 (the "2009 Plan Year").

The Plan was certified by the Plan's actuaries as being in endangered status as of January 1, 2009.

The Plan's election only applies to its 2009 Plan Year. If the Plan is certified by its actuaries to be in endangered or critical status for the following Plan Year (*i.e.*, the Plan Year beginning January 1, 2010), the Trustees of the Plan will provide notice of the Plan's status (*i.e.*, endangered or critical) for that following Plan Year and steps will have to be taken to improve the Plan's funded situation which steps may included increases in contributions and reductions in benefit accruals.

You can obtain additional information about the WRERA election from Lee Meiborg, c/o Local 56 Fringe Benefit Funds, 371 South Main Place, Carol Stream, IL 60188-2427. The telephone number is: (630) 653-5930 Ext. 3.