



**PLUMBERS AND STEAMFITTERS
LOCAL UNION 33**

Jama Barbour
Fund Office Administrator
jbarbour@ualocal33.org

Pension Fund
2501 Bell Avenue
Des Moines, Iowa 50321-1118

April 15, 2009

Internal Revenue Service, Employee
Plans Compliance Unit, Group 7602
(SE:TEGE:EP), Room 1700—17th Floor,
230 S. Dearborn Street, Chicago, IL 60604

**Re: Special Election under Section 204 of the
Worker, Retiree, and Employer Recovery Act of 2008**

Dear Sir or Madam:

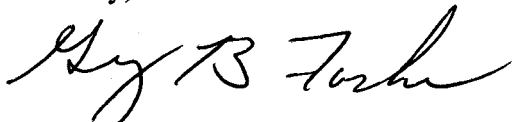
On March 31, 2009, our actuary certified our Plan in Critical status for the plan year beginning January 1, 2009 and certified that our Plan was not in either Endangered or Critical status for the plan year beginning January 1, 2008.

The purpose of this letter is to formally notify you that we are electing to use the 2008 status of neither Endangered or Critical again for the plan year beginning January 1, 2009.

Identifying Information

Plan Name: Pension Plan of the Plumbers and Steamfitters Local Union No. 33 Retirement Trust
EIN/Plan #: 42-6086687/001
Plan year of Certification: Plan year beginning January 1, 2009
Plan Sponsor: Plumbers and Steamfitters Local Union No. 33 Retirement Trust Board of Trustees
Sponsor Address: 2501 Bell Avenue, Des Moines, Iowa 50321-1118
Sponsor Telephone: (515) 243-3246

Sincerely,



Board of Trustees
Pension Plan of the Plumbers and Steamfitters Local Union No. 33 Retirement Trust