

**UA Local 190 Plumbers/Pipefitters/Service Technicians/Gas  
Distribution Pension Plan  
EIN: 38-6065579  
PN: 001**

**PPA Zone Certification  
As of June 1, 2009**

Based on the following actuarial measures, the Plan is classified as "Critical" (Red Zone) as per the Pension Protection Act.

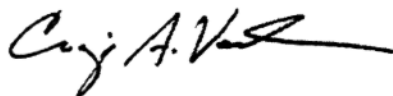
1. The Plan is less than 65% funded.
2. The Plan is projected to have a funding deficiency within five years.

This certification was prepared on behalf of the Plumbers Local 190 Pension Plan based on employee data, asset statements and plan documents provided by the Plan Sponsor or its representatives. We relied upon the data as submitted, without formal audit. However, the data was tested for reasonableness, and we have no reason to believe that any other information which would have had a material effect on the results of this valuation was overlooked.

Therefore, to the best of our knowledge and belief, the information presented in this certification is complete and accurate, and each assumption used represents our best estimate of anticipated experience under the Plan.

The assumptions used are those used in the May 31, 2008 actuarial valuation using a 7.5% interest rate assumption.

**Certified by:**



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Craig A. Voelker, FSA, MAAA, EA  
Enrolled Actuary No.: 08-05537

Date: August 28, 2009

cc: Secretary of the Treasury – EPCU@irs.gov