

# SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN

1820 E. Sahara Avenue, Suite 314

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## SPECIAL NOTICE OF ELECTION TO MAINTAIN PRIOR YEAR'S STATUS

**DATE:** April 30, 2009  
**TO:** Participants, Beneficiaries, Participating Employers  
**FROM:** The Board of Trustees  
**SUBJECT:** Election to Maintain Prior Year's Funding Status

The Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) Section 204 allows sponsors of multiemployer pension plans to temporarily freeze the plan's 2009 status under the Pension Protection Act of 2006 (PPA) to be the same as the 2008 status.

The Board of Trustees has made an election under Section 204 of WRERA to treat the Plan as being in neither endangered nor critical status for the plan year beginning January 1, 2009. Note that this election applies only for the 2009 plan year.

Prior to this election, the Plan was certified by the Plan's actuary to be in endangered status for the 2009 plan year. Based on this election by the Board of Trustees, the Plan will not be required to develop a formal Funding Improvement Plan for 2009, as would otherwise be required under the PPA.

If the Plan is certified to be in endangered or critical status for the 2010 plan year, the Trustees will provide you with a notice of the Plan's status for 2010, and steps will need to be taken to improve the Plan's funded situation, which may include increases in contributions and reductions in future benefit accruals.

Please be aware that, despite the Trustees election to freeze the Plan's status for one year, the Trustees are currently exploring ways to improve the Plan's funding in view of the significant investment losses that occurred during 2008. The Trustees are committed to taking the appropriate steps to ensure the security of your pension.

This Special Notice is intended to satisfy the requirements of Section 204(c)(2)(A)(ii) of WRERA. If you have any questions regarding this notice or your benefits under the Plan, please contact the Plan Office:

Southern Nevada Culinary and Bartenders Pension Trust  
1820 East Sahara Avenue, Suite 314  
Las Vegas, NV 89104-3736  
Phone: (702) 369-0000

**Plan Identification:** The Southern Nevada Culinary and Bartenders Pension Plan  
**EIN:** 88-6016617  
**Plan Number:** 001