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December 29, 2009

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

**Re: Chicago Moving Picture Machine Operators' Union Local No. 110 of the  
I.A.T.S.E. and M.P.M.O. Severance Trust**

Dear Sir or Madam:

Pursuant to Section 305(b)(3)(D)(i) of ERISA, a notice is enclosed of the above-referenced Plan's critical status.

Sincerely,



Michael S. Virgil

MSV:vkd

Enclosure

cc: Trustees  
Mr. Ken Rapier  
Mr. Ted Windsor

**NOTICE OF CRITICAL STATUS FOR  
CHICAGO MOVING PICTURE MACHINE OPERATORS'  
UNION LOCAL NO. 110 OF THE I.A.T.S.E.  
AND M.P.M.O. SEVERANCE TRUST**

This is to inform you that on November 11, 2009 the plan actuary certified to the U.S. Department of the Treasury, and also to the plan sponsor, that the plan is in critical status for the plan year beginning September 1, 2009. Federal law requires that you receive this notice.

**Critical Status**

The plan is considered to be in critical status because it has funding or liquidity problems, or both. More specifically, the plan's actuary determined that the funded percentage of the plan is 65% or less, and over the next four plan years, the plan is projected to have an accumulated funding deficiency for the plan year ending August 31, 2013.

**Rehabilitation Plan and Possibility of Reduction in Benefits**

Federal law requires pension plans in critical status to adopt a rehabilitation plan aimed at restoring the financial health of the plan. The law permits pension plans to reduce, or even eliminate, benefits called "adjustable benefits" as part of a rehabilitation plan. If the trustees of the plan determine that benefit reductions are necessary, you will receive a separate notice in the future identifying and explaining the effect of those reductions. Any reduction of adjustable benefits will not reduce the level of a participant's basic benefit payable at normal retirement. In addition, the reductions may only apply to participants and beneficiaries whose benefit commencement date is on or after December 29, 2009.

**Adjustable Benefits**

The plan offers the following adjustable benefits which may be reduced or eliminated as part of any rehabilitation plan the pension plan may adopt:

- Post-retirement death benefits;
- Disability benefits (if not yet in pay status);
- Early retirement benefit or retirement-type subsidy; and
- Benefit payment options other than a qualified joint-and survivor annuity (QJSA).

**Employer Surcharge**

The law requires that all contributing employers pay to the plan a surcharge to help correct the plan's financial situation. The amount of the surcharge is equal to a percentage of the amount an employer is otherwise required to contribute to the plan under the applicable collective bargaining agreement. With some exceptions, a 5% surcharge is applicable in the initial critical year and a 10% surcharge is applicable for each succeeding plan year thereafter in which the plan is in critical status.

**Where to Get More Information**

For more information about this Notice, you may contact the Board of Trustees, or Mr. Ken Rapier in writing at Motion Picture Operators, 216 South Jefferson Street, Suite 203, Chicago, IL 60661, by phone at 312-454-1110, or via email at [amymppovt110@aol.com](mailto:amymppovt110@aol.com).

Date Distribution : December 29, 2009