

**U.A. LOCAL 350 HEALTH, WELFARE, & VACATION TRUST FUND**  
**U.A. LOCAL 350 RETIREMENT FUND**

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445 APPLE STREET • P.O. BOX 11337 • RENO, NEVADA 89510  
P. (775) 826-7200 • F. (775) 824-5080

August 10, 2020

**TO: PARTICIPANTS/INTERESTED PARTIES**

**NOTICE OF FILING OF THE IRS APPLICATION FOR FAVORABLE DETERMINATION**  
**for the**  
**NORTHERN NEVADA PLUMBERS AND PIPEFITTERS VARIABLE**  
**DEFINED BENEFIT PENSION PLAN**

Pursuant to requirements of the Internal Revenue Code, the Board of Trustees of the Northern Nevada Plumbers and Pipefitters Variable Defined Benefit Pension Plan (“Plan”) is required to provide you with this notice that it is submitting the Plan to the IRS for a favorable determination that the Plan qualifies as a tax-exempt retirement plan under the Internal Revenue Code. Because this is a new Plan as of August 1, 2019, this is the first request for the IRS Determination Letter. The IRS requires the following information in this notice:

1. Interested Parties/Eligible Employees: This notice is being sent to interested parties as defined by the IRS. Plan Participants eligible to participate in the Plan include plumbers and pipefitters who are working in Covered Employment (i.e., employment covered by collective bargaining agreements between UA Local 350 and different employer associations and individual employers which require the Employer to make contributions on your behalf to the Plan) and a few individuals for whom employer contributions are required under a Subscription Agreement with the Plan.
2. Plan. The Plan name is the “Northern Nevada Plumbers and Pipefitters Variable Defined Benefit Pension Plan.” The Plan’s Employer Identification Number is 84-6537733. The Plan Number is 001. The Plan’s address is: 445 Apple Street, Suite 109, Reno, Nevada 89502. The Plan’s formal Plan Administrator is the Board of Trustees. The Plan’s phone number is 775-826-7200.
3. Date/Place of Filing. On or about August 31, 2020, the completed IRS Application, Plan Document, Trust Agreement, and other pertinent documents will be submitted to the Internal Revenue Service, EP Determination Letters, TE/GE Stop 31A Team 105, 7940 Kentucky Drive, Florence, KY 41042, for a favorable determination that the Plan qualifies as a tax-exempt retirement plan under Internal Revenue Code Section 401(a). This is a new Plan effective as of August 1, 2019. Thus, there is no prior IRS filing.

## RIGHTS OF INTERESTED PARTIES

4. Right to Submit Comments. You have the right to submit to the IRS either individually or jointly with other interested parties, your comments as to whether the Plan meets the qualification requirements of the Internal Revenue Code and applicable IRS regulations. (See time limits for comments in paragraph 6 below.) The address to submit such comments is:

Internal Revenue Service  
EP Determinations  
Attn: Customer Service Manager  
P.O. Box 2508  
Cincinnati, OH 45202

5. You May Instead Request Department of Labor Comments. You may instead either individually or jointly with other interested parties request the Department of Labor (DOL) to submit, on your behalf, comments to the IRS regarding the Plan's qualification. If the DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to the IRS at the above Cincinnati address.

The DOL may not comment on behalf of interested parties unless requested to do so by at least 10 employees who qualify as interested parties. A request to the DOL must specify the matters upon which comments are requested and must include the Plan's name, number and address, the number of persons needed for the DOL to comment (and the names of the ten or more interested parties) and the Plan's Employer Identification Number. A request to the DOL should be sent to the Deputy Assistant Secretary, Employee Benefits Security Administration, DOL, Attention: 3001 Comment Request, 200 Constitution Ave, N.W., Washington D.C. 20210.

6. Time Requirements for Submission of Comments. [The following time requirements were established by the IRS and are admittedly complex.] You may submit to the IRS written comments regarding the Plan and the IRS Determination Letter but they must be received by October 15, 2020. If you request that the DOL comment on your behalf and the DOL declines, you may submit comments on these matters to the IRS within 15 days from the time the DOL notifies you that it will not comment on a particular matter, or by October 15, 2020 whichever is later, but in no event will the deadline be later than October 30, 2020. A request to the DOL must be made by September 25, 2020. If, however, you wish to preserve your right to comment in the event the DOL declines, your request to the DOL should be made by September 15, 2020.

## ADDITIONAL COMMENTS

7. Information Available Upon Request. Detailed instructions on the requirements for notification of interested parties may be found in IRS Revenue Procedure 2020-4, Part IIB. Additional information concerning the application, including the Plan, Trust Agreement, the IRS application and enclosures, and IRS Revenue Procedure 2020-4 Part IIB is available for review and copying at the Plan Office upon calling for an appointment (775-826-7200) or making a written request of the Plan at the address listed above. There is a 25 cents per page copying charge.