

# *U.A. Local Union Officers and Employees Pension Fund*

THREE PARK PLACE, ANNAPOLIS, MD 21401

WILLIAM P. HITE  
*Trustee*

MARK McMANUS  
*Trustee*

MICHAEL A. PLEASANT  
*Trustee*

TELEPHONE:  
(410) 269-2000

FAX:  
(410) 267-6058

January 14, 2015

## ATTENTION ALL CONTRIBUTING EMPLOYERS AND RELATED ORGANIZATIONS

You are receiving this letter and notice because you are a Contributing Employer or Related Organization of the United Association Local Union Officers and Employees Pension Plan ("Plan") and your employees are eligible Participants in the Plan.

The Plan is preparing to file an application of a determination as to its continuing tax-qualified status with the IRS. As part of the application process, federal law and regulations require the Plan to provide a Notice of its application to Interested Parties. This Notice must be made available to current employees who are Participants in the Plan.

To satisfy this obligation, we are providing you with the enclosed Notice to Interested Parties.

**Please post the enclosed Notice in a location where your employees who are Participants of the Plan would most likely see it, or otherwise distribute the Notice (such as by email) to your employees who are Participants in the Plan.**

**Please post or distribute this Notice no later than Wednesday, January 23 and leave it posted through April 4.**

Thank you for your assistance.

Sincerely,



Lisa T. Storr  
Pension Administrator

Enclosure

LTS/ap

cc: File

**NOTICE TO PARTIES IN THE  
UA LOCAL UNION OFFICERS AND EMPLOYEES PENSION PLAN  
AND PARTICIPATING EMPLOYERS**

An application is to be made to the Internal Revenue Service for a determination as to the continuing tax-qualified status of the following employee pension benefit plan:

1. Plan name: **United Association Local Union Officers and Employees Pension Plan**
2. Plan number: **001**
3. Name and Address of Applicant:

**Board of Trustees, United Association Local Union  
Officers and Employees Pension Plan  
Three Park Place  
Annapolis, MD 21401**

4. Applicant EIN: **51-1173609**

5. Name and Address of Plan Administrator:

**Board of Trustees, United Association Local Union  
Officers and Employees Pension Plan  
Three Park Place  
Annapolis, MD 21401**

6. The application will be filed on **February 2, 2015** for a determination as to whether the plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, as amended, with respect to the plan's qualification. The application will be filed with:

**EP Determinations  
Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192**

7. The employees eligible to participate under the plan are:

- Any full-time officer or employee of a local union, district council, apprenticeship fund, or state or provincial association affiliated with the United Association of Journeymen and Apprentices of the Plumbing and Pipefitting Industry of the United States and Canada that is authorized to participate in the Plan and for whom contributions to the Fund are required.

8. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

**RIGHTS OF INTERESTED PARTIES**

9. You have the right to submit to EP Determinations, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determinations may be submitted to:

**EP Determinations  
Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192**

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request

was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

#### **REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR**

10. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department of Labor to comment with respect to this plan is 10. If you request the Department of Labor to comment, your request must be made in writing and must specify the matters upon which comments are requested, and must also include:
- the information contained in items 1 through 4 of this Notice; and
  - the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed to:

**Deputy Assistant Secretary  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210  
Attention: 3001 Comment Request**

#### **COMMENTS TO THE INTERNAL REVENUE SERVICE**

11. Comments submitted by you to EP Determinations must be in writing and received by the Internal Revenue Service by **March 20, 2015**. However, if you request the Department of Labor to comment on your behalf, and the Department declines, you may submit comments to EP Determinations within **15 days** from the time the Department of Labor notifies you that it will not comment on a particular matter, or by **March 20, 2015**, whichever is later, but not after **April 4, 2015**.

A request to the Department of Labor to comment on your behalf must be received by **February 18, 2015**, if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by **February 28, 2015**, if you wish to waive that right.

#### **ADDITIONAL INFORMATION**

12. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2009-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Rev. Proc. 2009-6 are available at the Fund Office during the hours of 9:00 a.m. to 4:00 p.m. for inspection and copying. There is a nominal charge for copying and/or mailing.)