IBEW Local No. 117 Health & Welfare Fund IBEW Local No. 117 Pension Fund IBEW Local No. 117 Vacation Fund

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# **JANUARY 20, 2015**

## NOTICE TO INTERESTED PARTIES

Notice To: All Participants in the International Brotherhood of Electrical Workers Local Number 117 Pension Fund and the Participants' collective-bargaining representative.

An application is to be made to the Internal Revenue Service for a determination that the following employee benefit plan remains eligible for tax-qualified status under Section 401(a) of the Internal Revenue Code of 1986, with the amendments adopted to comply with recent statutory and regulatory changes.

Name of the Plan:	International Brotherhood of Electrical Workers Local Number Pension Plan (the "Plan")
Plan Number:	001
Sponsor:	Trustees of the IBEW Local #117 Pension Plan 765 Munshaw Lane Crystal Lake, IL 60014-1705
Plan Administrator:	Trustees of the IBEW Local #117 Pension Plan 6525 Centurion Drive Lansing, MI 48917

Sponsor's Employer Identification Number ("EIN"): 36-6474808

The application will be filed on January 30, 2015 with the Internal Revenue Service, EP Determinations, P.O. Box 12192, Covington, KY 41012-0192 for a determination that the plan remains eligible for tax-qualified status under section 401 of the Internal Revenue Code of 1986, as amended.

The employees eligible to participate under the Plan are: All employees who are represented for collective bargaining by the IBEW Local Number 117 and whose employers make contributions to the trust fund in accordance with collective bargaining agreements and all employees of other employers who participate as permitted by the terms of an agreement and make contributions to the trust fund.

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

## **RIGHTS OF INTERESTED PARTIES**

You have the right to submit to the EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

#### (SEE REVERSE SIDE)

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to the 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 the EP Determinations.

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

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of ten (10) employees or ten percent (10%) of the employees who qualify as interested parties. Thus, at least 10 interested parties must make request for the Department to comment on their behalf with respect to this Plan. If you request the Department to comment, your request must: (1) be in writing; (2) specify the matters upon which comments are requested; (3) include the name of the Plan, the Plan Number, and the name and address of the Sponsor, and the Sponsor's EIN, as listed above on this Notice; and (4) include the number of persons needed for the Department to comment.

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

Comments submitted by you to EP Determinations must be in writing and received by it by March 16, 2015. However, if you request the Department of Labor to comment upon your behalf and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 16, 2015, whichever is later, but not after March 31, 2015. A request to the Department to comment on your behalf must be received by February 14, 2015, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 24, 2015, if you wish to waive the right.

## **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2013-6. 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 IRS; and copies of section 17 of Revenue Procedure 2013-6) are available at the offices of the Plan Sponsor at the address listed above during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)