

Office and Professional Employees Locals 30 & 537 Retirement Trust Fund

Administered By: Benefit Programs Administration

Telephone • (800) 386-4350 • (562) 463-5065 • Facsimile (562) 908-7568 • www.opeiufunds.org

NOTICE TO INTERESTED PARTIES

1. Notice to: All present employees covered by a collective bargaining agreement to which the Plan is maintained (including union representatives)

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

2. Plan Name: O.P.E.I.U Locals 30 & 537 Retirement Fund

3. Plan Number: 001

4. Name and Address of Applicant:

Trustees of the O.P.E.I.U Locals 30 & 537 Retirement Fund
13191 Crossroads Pkwy North, Suite 205
City of Industry, CA 91746-3434

5. Applicant Employee Identification Number: 95-6072309

6. Name and Address of Plan Administrator:

Benefit Programs Administration
c/o Selene Calderon
13191 Crossroads Pkwy North, Suite 205
City of Industry, CA 91746-3434

7. The application will be filed on January 26, 2015 for an advanced determination as to whether the Plan meets the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986 with respect to the Plan's amendment. The application will be filed with the IRS (EP Determinations) at the following address:

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

Interested parties may, upon request, receive a copy of the plan document and trust agreement along with the application submitted for IRS determination.

8. The employees eligible to participate under the Plan are employees of an employer who perform work of the type covered by the collective bargaining agreement.
9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations (address listed in item 12), either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

You may, instead, individually or jointly with other interested parties, request the Department of Labor (address listed in item 11) to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If an interested party or group of interested parties submits their comments to the DOL, the interested parties may request the DOL to comment on the application to the IRS. The DOL then may forward the interested party comments to EP Determinations with comments of its own, if appropriate. 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.

Interested party comments are associated with determination applications as soon as administratively possible and are considered by EP Determinations in the determination as to the qualified status of the plan. Interested party comments are not entitled to confidentiality. The Code of Federal Regulations (CFR) specifically provides that all interested party comments will be made available to the employer.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

11. 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 to comment with respect to this Plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:
 - (1) The information contained in items 2 through 5 of this Notice; and
 - (2) 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
ATTN: 3001 Comment Request

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by EP Determinations by the 45th day after the day on which EP Determinations receives the application for determination. However, if there are matters that you request the Department of Labor to comment upon on your behalf and the Department declines to do so, you may submit comments on these matters to EP Determinations by the later of the 45th day after the day EP Determinations receives the application or the 15th day after the day on which notification was given by the DOL that it declined to submit a comment. In no event may the comment be received later than the 60th day after the day EP Determinations received the application.

Comments from interested parties may be submitted to the IRS (EP Determinations) at the following address:

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

Comments from interested parties that will be shipped by express mail or a delivery service may be submitted to the IRS (EP Determinations) at the following address:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2014-6. 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 Internal Revenue Service; and copies of section 17 of Rev. Proc. 2014-6) are available at the offices of the Plan Administrator during normal business hours for inspection and copying, or can be copied and mailed to you if you request. (There is a nominal charge for copying and/or mailing).

cc: Local Unions