

NOTICE TO INTERESTED PARTIES

1. Notice to: Employees covered under an agreement requiring that contributions be made to the **Iron Workers District Council of Southern Ohio and Vicinity Pension Fund** on their behalf.

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

2. Name of Plan: Iron Workers District Council of Southern Ohio and Vicinity Pension Fund
3. Plan Number: 001
4. Applicant: Board of Trustees
Iron Workers District Council of Southern Ohio and Vicinity Pension Fund
1470 Worldwide Place
Vandalia, Ohio 45377
5. EIN Number: 31-6038516
6. Plan Administrator: Board of Trustees
Iron Workers District Council of Southern Ohio and Vicinity Pension Fund
1470 Worldwide Place
Vandalia, Ohio 45377
7. The application will be filed on or about January 31, 2015 for an advance determination as to whether the plan meets the qualification requirements of Sections 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's amendment and restatement. The application will be filed with:

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

8. The employees eligible to participate under the plan are those employees who are covered under an agreement requiring contributions to be made to the Fund on their behalf.
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, 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 Determination may be submitted to:

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

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 at the Cincinnati address above.

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
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by them by March 16, 2015. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within fifteen (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 it by February 15, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2015 if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 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 Service; and copies of sections 17 and 18 of Rev. Proc. 2013-6 are available at the Fund Office, 1470 Worldwide Place, Vandalia, Ohio 45377, during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)