

PLUMBERS AND PIPEFITTERS LOCAL NO. 396 SECURITY PLAN

NOTICE TO INTERESTED PARTIES:

1. Notice to All Present Employees

(class or classes of interested parties)

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. Plumbers and Pipefitters Local No. 396 Security Plan

(name of plan)

3. 002

(plan number)

4. Board of Trustees

33 Fitch Blvd

Youngstown, OH 44515-2202

(name and address of applicant)

5. 34- 6638626

(applicant's EIN)

6. Board of Trustees

33 Fitch Blvd

Youngstown, OH 44515-2202

(name and address of plan administrator)

7. The application will be filed on January 29, 2010 for an advance determination as to whether the plan meets the qualification requirements of section 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's Restated Pension Plan effective January 1, 2009. The application will be filed with:

EP Determinations
Internal Revenue Service
P. O. Box 192
Covington, KY 41012-0192

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

1.13 Employee. Employee means:

- (A) any person who is in the collective bargaining unit represented by the Union [Local Union No. 396 of the United Association of Journeyman and Apprentices of the Plumbing and Pipefitting Industry of the United States and Canada, or its successor] in the active service of one of the Employing Companies;

PLUMBERS AND PIPEFITTERS LOCAL NO. 396 SECURITY PLAN

- (B) a salaried employee of the Union, provided contributions are made in like manner and amount as employees who are parties to the collective bargaining agreement with the Union;
 - (C) Employees, if any, of this Trust Fund who have been proposed and accepted for benefits of the Fund by the Trustees, and for whom the Trust Fund makes contributions in the amount and on the basis as other Employers; or
 - (D) A person, represented by or under the jurisdiction of the Union, who shall be employed by a governmental unit or agency which makes authorized contributions to the Fund at the rate of payment equal to that of other Employers.
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, 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.

You may instead, individually or jointly with other interest 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:

11. 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. 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.

PLUMBERS AND PIPEFITTERS LOCAL NO. 396 SECURITY PLAN

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

A request to the Department of Labor to submit to EP Determinations a comment must be received by the Department of Labor by the 25th day after the day the application for determination is received by EP Determinations. However, if the parties requesting the Department to submit a comment wish to preserve the right to comment to EP Determinations in the event the Department declines to comment, the request must be received by the Department by the 15th day after the day the application for determination is received by EP Determinations.

COMMENTS TO THE INTERNAL REVENUE SERVICE:

12. Comments submitted by you to the Internal Revenue Service at EP Determinations must be in writing and received by them by the 45th day after the day on which the application for determination is received by EP Determinations. However, if there are matters that you request the Department of Labor (“Department”) 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 the 45th day after the day on which the application for determination is received by EP Determinations, whichever is later, but not after the 60th day after the day on which the application for determination is received by EP Determinations. A request to the Department to comment on your behalf must be received by it by April 2, 2010 if you wish to preserve your right to comment on a matter upon which the Department declines to comment.

ADDITIONAL INFORMATION

13. 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 submitted to the IRS; and copies of section 17 and 18 of Rev. Proc. 2009-6 are available at the Fund Office located at 33 Fitch Blvd, Youngstown, OH 44515-2202 during the hours of regular business hours for inspection and copying. Please contact the Fund Office at (330) 270-0453 for further information.