

NOTICE TO INTERESTED PARTIES

TO: All Present Employees Covered By The Collective Bargaining Agreement Pursuant To Which the Plumbers & Steamfitters Local #106 Pension Plan and the Plumbers & Steamfitters Local #106 401(k) Defined Contribution Plan are Maintained and Collective Bargaining Representative – Plumbers & Steamfitters Local Union #106

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

<u>Plumbers & Steamfitters Local #106 Pension Plan</u> Name of Plan	<u>001</u> Plan No.
<u>Trustees of the Plumbers & Steamfitters Local #106 Pension Trust</u> Name and Address of Applicant	<u>72-0545875</u> Applicant EIN
<u>Board of Trustees Plumbers & Steamfitters Local #106 Pension Trust</u> <u>2126 Oak Park Blvd., Lake Charles, LA 70601</u> Name and Address of Plan Administrator	

AND

<u>Plumbers & Steamfitters Local #106 401(k) Defined Contribution Plan</u> Name of Plan	<u>002</u> Plan No.
<u>Trustees of the Plumbers & Steamfitters Local #106 Pension Trust</u> Name and Address of Applicant	<u>72-0545875</u> Applicant EIN
<u>Board of Trustees Plumbers & Steamfitters Local #106 Pension Trust</u> <u>2126 Oak Park Blvd., Lake Charles, LA 70601</u> Name and Address of Plan Administrator	

The applications will be filed on January 31, 2011, for an advance determination as to whether the Plans meet the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the Plans' amendment and restatement. The application will be filed with:

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

The employees eligible to participate under the Plan are: employees covered by a Collective Bargaining Agreement with the Plumbers & Steamfitters Local #106 Union and employees covered under a participation agreement with the Board of Trustees of the Plumbers & Steamfitters Local #106 Pension Trust.

The Internal Revenue Service has previously issued determination letters with respect to the qualification of these Plans.

RIGHTS OF INTERESTED PARTIES

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 the 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 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

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% 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 the following information:

- (1) The **Name of Plan, Plan No., Name and Address of Applicant and Applicant EIN**; 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

Comments submitted by you to EP Determinations must be in writing and received by it by March 17, 2011. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department of Labor declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department of Labor notifies you that it will not comment on a particular matter, or by March 17, 2011, whichever is later, but not after April 1, 2011. A request to the Department of Labor to comment on your behalf must be received by it by February 15, 2011, if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by February 25, 2011, if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2010-6. 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 Revenue Procedure 2010-6) are available at 2126 Oak Park Blvd., Lake Charles, LA 70601, during the hours of 9:00 a.m.- 5:00 p.m., for inspection and copying. There is a nominal charge for copying and mailing.