

NOTICE

1. To all persons employed by an Employer party to a collective bargaining agreement with Local 514 of Operative Plasterers' and Cement Masons' International Association or by any board of trustees, committee or other agency established to administer or be responsible for fringe benefit funds, educational or other programs established by collective bargaining by the Union.

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. The Pension Plan of the Outstate Michigan Trowel Trades Pension Fund.

3. Plan Number 001.

4. By the Plan Administrator, The Board of Trustees of the Outstate Michigan Trowel Trades Pension Fund, whose address is: 6525 Centurion Drive, Lansing, MI 48917.

5. Whose employer identification number is 38-6222545.

6. The application will be filed on December 15, 2015 for an advance determination as to whether the Plan meets the qualification requirements of § 401 of the Internal Revenue Code of 1986, with respect to the Second through Seventh Amendments to the Pension Plan of the Outstate Michigan Trowel Trades Pension Fund (As Amended and Restated Effective January 1, 2009) and the 2015 Restated Plan. The application will be filed with Internal Revenue Service, EP Determinations, P.O. Box 192, Covington, Kentucky 41012-0192.

7. The employees eligible to participate in the Plan are: those employed as cement masons and/or plasterers by Employers party to collective bargaining agreements with Local 514 and those employed by any board of trustees, committee or other agency described in 1, above.

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

9. You have the right to submit to the EP Determinations, Internal Revenue Service, 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. Your comments to EP Determinations may be submitted to Internal Revenue Service, EP Determinations, Attn: Customer Service Manager P.O. Box 2508, Cincinnati, OH 45202

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 of Labor 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 of Labor jointly, submit your comments on these matters directly to the EP Determinations at the Cincinnati address above.

10. 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 of Labor to comment with respect to this Plan is 10. If you request the Department of Labor 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 of Labor to comment.

A request to the Department of Labor 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

11. Comments submitted by you to the EP Determinations, Internal Revenue Service, must be in writing and received by it by January 29, 2015. 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 notifies you that it will not comment on a particular matter, or by January 29, 2015, whichever is later, but not after February 13, 2015. A request to the Department to comment on your behalf must be received by it by December 30, 2014, if you wish to preserve your right to comment on a matter which the Department of Labor declines to comment, or by January 9, 2015, if you wish to waive that right.

12. 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 Service; and copies of section 17 of Rev. Proc. 2014-6) are available from the Fund's attorneys, Derek L. Watkins and Edmond Prifti of Sachs Waldman, P.C., 1423 East Twelve Mile Road, Madison Heights, MI 48071; 248-658-0800, during the hours of 9:00 a.m. to 5:00 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)