

**NOTICE TO INTERESTED PARTIES OF IRS DETERMINATION LETTER
APPLICATION**

1. **Notice To:** All employees covered by a collective bargaining agreement or associate agreement requiring contributions to the Western States 401(k) Retirement Fund of the OPEIU.

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

2. **Name of Plan:** Western States 401(k) Retirement Fund of the OPEIU (the “Plan”).
3. **Plan Number:** 001.
4. **Name and Address of Applicant:**

Board of Trustees
Western States 401(k) Retirement Fund of the OPEIU
1220 S.W. Morrison Street, Suite 300
Portland, OR 97205-2222

5. **Applicant EIN:** 93-6026077.

6. **Name and Address of Plan Administrator:**

Board of Trustees
Western States 401(k) Retirement Fund of the OPEIU
1220 S.W. Morrison Street, Suite 300
Portland, OR 97205-2222

7. **Application:** The application will be filed on October 9, 2014 for an advance determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the Plan’s amendment. The application will be filed with:

Internal Revenue Service
EP Determinations
PO Box 12192
Covington, KY 41012-0192

8. **Employees Eligible to Participate under the Plan:** All employees covered by a collective bargaining agreement for which a contribution to the Western States 401(k) Retirement Fund of the OPEIU is required by a collective bargaining agreement, and all employees for whom contributions are made to the Plan under an associate agreement.

9. **Prior Determination Letter:** The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.
10. **Rights of Interested Parties:** 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 Determinations may be submitted to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
PO 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 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.

11. **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 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:
 - a. the information contained in items 2 through 5 of this Notice; and
 - b. 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

12. **Comments to the Internal Revenue Service:** Comments submitted by you to EP Determinations must be in writing and received by it by November 27, 2014. 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 it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by November 27, 2014, whichever is later, but not after December 12, 2014. A request to the Department to comment on your behalf must be received by it by October 28, 2014 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by November 7, 2014 if you wish to waive that right.

13. **Additional Information:** 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 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 at the offices of Western States 401(k) Retirement Fund of the OPEIU, 1220 S.W. Morrison Street, Suite 300, Portland, OR 97205-2222 during the hours of 9:00 a.m. to 5:00 p.m. for inspection and copying. Please call ahead. There is a nominal charge for copying and/or mailing.