

NOTICE TO ALL PARTICIPANTS

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:

Name of Plan: IBEW Local 540 Pension Fund

Plan Number: 001

Name of Applicant: Board of Trustees of the IBEW Local 540 Pension Fund

Address of Applicant: 33 Fitch Blvd., Austintown, Ohio 44515

Applicant EIN: 34-6701444

Name of Plan Administrator: Board of Trustees of the IBEW Local 540 Pension Fund

Address of Plan Administrator: 33 Fitch Blvd., Austintown, Ohio 44515

The application will be filed on January 21, 2015 for an advance determination as to whether the plan meets the qualification requirements of § 401 or 403(a) 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
P.O. Box 12192
Covington, KY 41012-0192

The employees eligible to participate under the plan are employees of employers required to make contributions to the fund pursuant to a collective bargaining agreement between one or more employers of the IBEW Local Union No. 540 (the "Union"), a reciprocal agreement (or other written document), employees of the Benefit and Fund Office to the extent provided between the Board of Trustees and such organization and all other persons employed by the Unions except those covered by a collective bargaining agreement with another union, provided such employee has completed 200 hours of service in a Plan Year.

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

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 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 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 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 name of the plan, plan number, 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, NW
Washington, DC 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by it by March 9, 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 it within 15 days from the time the Department

notifies you that it will not comment on a particular matter, or by March 9, 2015, whichever is later, but not after March 23, 2015. A request to the Department to comment on your behalf must be received by it by February 6, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 16, 2015 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 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 submitted to the Service; and copies of section 17 of Rev. Proc. 2014-6) are available at 2333 Nave Road, Massillon, Ohio 44646 during business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)