

NOTICE TO INTERESTED PARTIES

1. Notice to all Participants in: Roofers Local No. 71
Pension Plan

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

2. Name of Plan: Roofers Local No. 71 Pension Plan
3. Plan Number: 001
4. Name/Address of Applicant: Roofers Local No. 71 Pension Plan
33 Fitch Blvd.
Austintown, OH 44515
5. Applicant EIN: 34-6628427
6. Name and Address of Plan Administrator: Same as Applicant

7. The application will be filed January 29, 2010 with the Key District Director, Internal Revenue Service, P.O. Box 192, Covington, KY 41012-0192 for an advance determination as to whether the plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1954, with respect to the Plan's amendment and restatement.

8. All employees meeting the age and service requirements are eligible to participate under this plan.

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 the Key District Director, 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 interested parties, request the Department of Labor submit, on

your behalf, comments to the Key District Director 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 jointly, submit your comments on these matters directly to the Key District Director.

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 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 ten people. If you request the Department to comment, your comment 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 in the heading of this Notice; 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
Pension and Welfare Benefits 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 the Key District Director must be in writing and received by him by March 15, 2010. 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 the Key District Director to be received by him within 15 days from the time the Department notifies you that it will not comment on a particular matter or by March 15, 2010, whichever is later, but not after March 30, 2010. A request to the Department to comment on your behalf must be received by it by February 13, 2010, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 23, 2010, 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 2009-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and 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 2009-6) is available at Roofers Local No. 71, 33 Fitch Blvd., Austintown, OH 44515 during the hours of 9:00 AM to 5:00 PM for inspection and copying. (There is a nominal charge for copying and/or mailing.)