

NECA-IBEW LOCAL NO. 364 FRINGE BENEFIT FUNDS

NECA-IBEW Local No. 364 Welfare Trust Fund
NECA-IBEW Local No. 364 Defined Contribution Pension Plan
NECA-IBEW Local No. 364 Vacation Fund
NECA-IBEW Local No. 364 Supplemental Unemployment Benefit Plan

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NOTICE TO ALL INTEREST PARTIES OF NECA-IBEW LOCAL NO. 364 DEFINED CONTRIBUTION PENSION PLAN

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

Name of Plan: NECA-IBEW Local No. 364 Defined Contribution Pension Plan

Plan Number: 002

Name of Applicant: Trustees of the NECA-IBEW Local No. 364 Defined Contribution Pension Trust Fund

Address of Applicant: 6820 Mill Road, Rockford, IL 61108-2504

Applicant EIN: 36-3306560

Name of Plan Administrator: Same as Applicant

Address of Plan Administrator: Same as Applicant

The application will be filed on **January 30, 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 Plan's amendment and restatement. The application will be filed with:

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

ELIGIBLE EMPLOYEES: Any employee of any contributing employer to the Plan who is eligible pursuant to a contribution agreement.

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, 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

(see reverse side)

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.

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 (found in the first part 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
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by March 16, 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 within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 16, 2015, whichever is later, but not after March 31, 2015. A request to the Department to comment on your behalf must be received by it by February 14, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 24, 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 Revenue Procedure 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 Revenue Procedure 2014-6) are available at the Applicant's place of business (address provided above), during normal working hours, for inspection and copying. (Please be advised that there is a nominal charge for copying and/or mailing.) There is no charge for a copy of this Notice.