

## NOTICE TO INTERESTED PARTIES

Notice is hereby given to all present and former employees who are eligible to participate in the Plan. An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following plan.

Name of Plan: Local 344 Annuity Fund Plan

Plan Number: 001

Name and address of Applicant:

Plumbers and Pipefitters Local Union No. 344  
4337 Southwest 44<sup>th</sup>  
Oklahoma City, OK 73119

Applicant's EIN: 73-0467693

Name and address of Plan Administrator:

Plumbers and Pipefitters Local Union No. 344  
4337 Southwest 44<sup>th</sup>  
Oklahoma City, OK 73119

The application will be filed on January 19, 2015, for an advance determination as to whether the Plan meets the qualification requirements of Section 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

Employees eligible to participate under the Plan are employees covered under a unit of employees covered by a collective bargaining agreement under which such retirement benefits have been the subject of good-faith bargaining, unless the collective bargaining agreement specifically requires that such employee be excluded under the Plan.

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 comments to the IRS, 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 IRS 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 the IRS 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% 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, the plan number and the name, address and I.D. Number of the applicant; 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, D.C. 20210

## COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to the IRS must be in writing and received by the IRS by March 5, 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 the IRS to be received by the IRS within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 5, 2015, whichever is later, but not after March 20, 2015. A request to the Department to comment on your behalf must be received by it by February 3, 2015, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 13, 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 2013-6. 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 2013-6) are available at the company's principal and/or local office during the hours of 10:00 A.M. to 3:00 P.M. for inspection and copying. (There is a nominal charge for copying and/or mailing.)