

***NOTICE TO INTERESTED PARTIES:***

1. Notice to All Present Employees

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:

2. Pension Plan of the Omaha Construction Industry Pension Fund

3. 001

4. Board of Trustees

Omaha Construction Industry Pension Fund  
2156 W. 2200 South  
Salt Lake City, UT 84119

5. 47-0468085

6. Board of Trustees

Omaha Construction Industry Pension Fund  
2156 W. 2200 South  
Salt Lake City, UT 84119

7. The application will be filed on January 29, 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 January 1, 2014 amendment and restatement. The application will be filed with:

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

8. The employees eligible to participate under the plan are:

***Section 1.11. Employee***

"Employee" means a person who is an employee of an Employer for whose employment the Employer is obligated by a Collective Bargaining Agreement, participation agreement, assent letter or any agreement with the Union to contribute to the Pension Fund. If the Union or Fund is a Contributing Employer, the employees with respect to whom such Employer participates in this Plan are to be deemed Employees.

The term "Employee" shall also include a leased employee as defined in Code Section 414(n).

The term "Employee" shall not include:

(A) a sole proprietor who is a Contributing Employer;

(B) a partner who is a Contributing Employer, regardless of the size of the partnership interest; or

(C) anyone else whose ownership would, in the opinion of the Trustees, jeopardize the tax-exempt status of the Fund or violate provisions of the Employee Retirement Income Security Act of 1974.

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 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.

Internal Revenue Service  
EP Determinations  
Attn: Customer Service Manager  
P.O. Box 2508  
Cincinnati, OH 45202

You may instead, individually or jointly with other interest 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:***

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of ten (10) employees or ten percent (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 ten (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 information contained in items 2 through 5 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  
U.S. Department of Labor,  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210  
ATTN: 3001 Comment Request

## **COMMENTS TO THE INTERNAL REVENUE SERVICE:**

12. Comments submitted by you to EP Determinations must be in writing and received by March 18, 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 18, 2015, whichever is later, but not after April 2, 2015. A request to the Department to comment on your behalf must be received by it by February 16, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 26, 2015 if you wish to waive that right.

## **ADDITIONAL INFORMATION**

13. 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 IRS; and copies of Sections 17 and 18 of Revenue Procedure. 2014-6 are available at the Fund Office located at 2156 W. 2200 South, Salt Lake City, Utah during regular business hours for inspection and copying. Please contact the Fund Office at (801) 973-1001 for further information. There is a nominal charge for copying and/or mailing.