

## NOTICE TO INTERESTED PARTIES

1. Notice To: Participants in the Sheet Metal Workers Local No. 265 Supplemental Retirement Savings Plan

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. Sheet Metal Workers Local No. 265 Supplemental Retirement Savings Plan ("the Plan")
3. 002  
(Plan number)
4. Sheet Metal Workers Local No. 265 Supplemental Retirement Savings Plan, 205 Alexandra Way, Carol Stream, Illinois 60188  
(Name and address of applicant)
5. 36-3911499  
(Applicant's EIN)

6. Mr. Erwin Pasch, Fund Administrator, 205 Alexandra Way, Carol Stream, IL 60188
7. The application will be filed on January 15, 1999, with the Key District Director, Internal Revenue Service at Post Office Box 192, Covington, Kentucky 41012-0192 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 restatement.
8. An employee is eligible to participate in the Plan after completing one hour of service in covered employment for which contributions have been made on his behalf.
9. The Sheet Metal Workers Local No. 265 Supplemental Retirement Savings Plan was created effective June 1, 1998. The Internal Revenue Service ("IRS") has not previously issued a determination letter with respect to the 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 to 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 to the Department jointly, submit your comments on these matters directly to the Key District Director.



## **REQUEST 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 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 the plan is 10. 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 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**

12. Comments submitted by you to the Key District Director must be in writing and received by him by March 1, 1999. 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 1, 1999, whichever is later. In no event, however, may the comment be received by the Key District Director later than March 16, 1999. A request to the Department to comment on your behalf must be received by January 30, 1999, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 9, 1999, 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 18 and 19 of Revenue Procedure 98-6. 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 is submitted to the IRS; and copies of Sections 17 and 18 of Revenue Procedure 98-6) are available at the Sheet Metal Workers Local No. 265 Retirement Savings Plan, 205 Alexandra Way, Carol Stream, IL 60188, during the hours of 8:00 a.m. to 4:30 p.m., Monday through Friday, for inspection and copying. (There is a nominal charge for copying and/or mailing.)