

MIDWEST OPERATING ENGINEERS PENSION PLAN

NOTICE TO INTERESTED PARTIES

1. Notice to 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. Name of Plan: Midwest Operating Engineers Pension Plan (**the “Plan”**)
3. Plan Number: **001**
4. Name and Address of Applicant:
**Trustees of the Midwest Operating Engineers Pension Trust Fund
6150 Joliet Road
Countryside, IL 60525-3956**
5. Applicant EIN: **36-6140097**
6. Name and Address of Plan Administrator:
**Mr. Thomas Bernstein
Midwest Operating Engineers Fringe Benefit Funds
6150 Joliet Road
Countryside, IL 60525-3994**
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 qualification.
The application will be filed with:
**EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192**
8. The Employees eligible to participate under the plan are those on whose behalf contributions are required to be made to the Fund.
The term “Employee” shall mean any of the following:
 - (i) A person employed by an Employer, on whose behalf the Employer is required to make Employer Contributions to the Trust Fund.
 - (ii) A person on whose behalf Employer Contributions are required to be made to the Trust Fund and who is employed by, and under the direction and control of, the Union or an Association.
 - (iii) A person on whose behalf Employer Contributions are required to be made to the Trust Fund and who is employed full or part-time by and under the direction of any of the following:
 - (A) The Trustees of the Midwest Operating Engineers Pension Trust Fund, or

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- (B) The Trustees of the Midwest Operating Engineers Retirement Enhancement Fund, or
 - (C) The Trustees of the Midwest Operating Engineers Welfare Fund, or
 - (D) The Trustees of the Operating Engineers Local 150 Apprenticeship Fund, or
 - (E) The Trustees of the Local 150, I.U.O.E., Vacation Savings Plan, or
 - (F) The Trustees of the Midwest Operating Engineers Construction Industry Research Service Trust Fund, or
 - (G) The Board of Directors of the Midwest Operating Engineers IT Services Corp.
- (iv) A person employed by an Employer as a "Supervisor," as such term is defined in the Labor Management Relations Act of 1947, as amended:
- (A) Who, prior to June 1, 1973, had been an Employee included as a Member of the Bargaining Unit represented by the Union under any Collective Bargaining Agreement effective prior to June 1, 1973, and on whose behalf, during the period May 1, 1963 through May 31, 1973, Employer Contributions were required to be made to the Trust Fund for at least 2,000 hours of work, or wages received, as the case required.
 - (B) Who, on and after April 1, 1970, had been an Employee included as a Member of the Bargaining Unit represented by the Union under any Collective Bargaining Agreement effective after the 1st day of April, 1970, and
 - (1) On whose behalf, after April 1, 1970, Employer Contributions were required to be made for at least 5,000 hours of work, or wages received, as the case required; or
 - (2) As otherwise provided under an applicable collective bargaining agreement.
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. 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

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You may instead, individually or jointly with other interested parties, request the Department of Labor (the "Department") 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.

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 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 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
Attention: 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 EP Determinations must be in writing and received by it by March 15, 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 15, 2015, whichever is later, but not after March 30, 2015. A request to the Department to comment on your behalf must be received by it by February 13, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 23, 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 Rev. Proc. 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 Rev. Proc. 2014-6 are available at the Fund Office (6150 Joliet Road, Countryside, IL 60525-3956) during normal working hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)