

LABORERS' PENSION PLAN
NOTICE TO INTERESTED PARTIES

Please Note: All pension and annuity plans in the United States are required to reapply to the Internal Revenue Service for tax-exempt status. In accordance with Revenue Procedure 2005-66, the filing with the IRS for our Plan will occur once every five years. When a plan refiles for exempt status, the Fund Office is required to give you the "Notice to Interested Parties" to let you now that the filing will be made. As stated below, the Rules and Regulations of the Laborers' Pension Fund will be filed with the IRS this month for the second five-year period.

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: **Laborers' Pension Fund (the "Plan")**
3. Plan Number: **002**
4. Name and Address of Applicant:
Board of Trustees – Laborers Pension Fund
11465 Cermak Road
Westchester, IL 60154
5. Applicant EIN: **36-2514514**
6. Name and Address of Plan Administrator:
Board of Trustees – Laborers Pension Fund
11465 Cermak Road
Westchester, IL 60154
7. The application will be filed on **February 2, 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. Employees who are engaged in covered employment during the contribution period are eligible to participate in the Plan on the earliest June 1st or December 1st following completion of at least 870 hours of work in covered employment during the 12-consecutive month period. The required hours may also be completed with any hours of work in other employment with an employer if that other employment is contiguous with the employee's covered employment with that employer.
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

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 19, 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 19, 2015, whichever is later, but not after April 3, 2015. A request to the Department to comment on your behalf must be received by it by February 17, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 27, 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 (Mr. James Jorgensen, Chicago Laborers' Benefit Funds, 11465 West Cermak Road, Westchester, IL 60154) during normal working hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)