

1/15/2015

Due to the required amendment and restatement of the Michiana Area Electrical Workers Money Purchase Plan (formerly known as the I.B.E.W. Local # 153 Annuity Fund), the Trustees are filing an application with the Internal Revenue Service (IRS) for a ruling that the Plan remains tax exempt. The application will be filed on February 2, 2015. The purpose of the following NOTICE TO INTERESTED PARTIES is to let you and all other individuals eligible to participate in the Plan know about this request to the IRS.

NOTICE TO INTERESTED PARTIES

1. NOTICE TO ALL PRESENT EMPLOYEES OF EMPLOYERS COVERED BY A COLLECTIVE BARGAINING AGREEMENT WITH THE LOCAL UNION NO. 153, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS (THE "UNION"), ALL FULL-TIME EMPLOYEES OF THE UNION OR I.B.E.W. LOCAL 153, JOINT APPRENTICESHIP AND TRAINING FUND (THE "FUND") WHO HAVE BEEN ACCEPTED BY THE TRUSTEES AND FOR WHOM THE UNION OR THE FUND AGREES TO CONTRIBUTE AT THE RATE FIXED FOR OTHER EMPLOYERS, AND ALL NON-BARGAINED EMPLOYEES COVERED BY AN ALUMNI PARTICIPATION AGREEMENT

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 as amended:

2. Name of Plan: Michiana Area Electrical Workers Money Purchase Plan (formerly known as the I.B.E.W. Local # 153 Annuity Fund)
3. Plan Number: 001
4. Name and Address of Applicant:

Board of Trustees
Michiana Area Electrical Workers Money Purchase Plan
6425 Centurion Drive
Lansing, MI 48917-9275
5. Employer Identification Number of Applicant: 35-1861971
6. Name and Address of Plan Administrator:

Board of Trustees
Michiana Area Electrical Workers Money Purchase Plan
6425 Centurion Drive
Lansing, MI 48917-9275

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 of the Internal Revenue Code of 1986, with respect to the plan's amendment. The application will be filed with:

Internal Revenue Service
Attention: EP Determination Letters
Stop 31
P.O. Box 12192
Covington, Kentucky 41012-0192

8. The employees eligible to participate under the plan are: All present employees of employers covered by a collective bargaining agreement with the Local Union No. 153, International Brotherhood of Electrical Workers (the "Union"), all full-time employees of the Union or I.B.E.W. Local 153, Joint Apprenticeship and Training Fund (the "Fund") who have been accepted by the Trustees and for whom the Union or the Fund agrees to contribute at the rate fixed for other employers, and all non-bargaining employees covered by an alumni participation 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 the 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.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to the 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 the 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 ten (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:

- (a) the information contained in items 2 through 5 of this Notice: and

- (b) 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
Attention: 3001 Comment Request

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by them 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 them 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 the 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 2015-6. 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 Section 18 of Revenue Procedure 2010-6) is available at both the office of the Board of Trustees of Michiana Area Electrical Workers Money Purchase Plan, 6425 Centurion Drive, Lansing, MI 48917-9275 and at the office of I.B.E.W. Local No. 153, 56475 Peppermint Road, South Bend, Indiana 46619 during normal business hours for inspection and copying. There is a nominal charge for copying and/or mailing.

NOTE: IF YOU RECEIVED THIS NOTICE TO INTERESTED PARTIES BY E-MAIL OR OTHER ELECTRONIC MEANS, YOU HAVE THE RIGHT TO REQUEST AND RECEIVE THIS NOTICE ON A WRITTEN PAPER DOCUMENT UPON REQUEST WITHOUT CHARGE.