

**NOTICE TO INTERESTED PARTIES OF  
THE PIPE TRADES PENSION PLAN OF MONTANA**

1. Notice to: All present employees covered by a collective bargaining agreement pursuant to which the plan is maintained.

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. Plan Name: The Pipe Trades Pension Plan of Montana
3. Plan Number: 001
4. Name and Address of Applicant:

Board of Trustees  
Pipe Trades Pension Plan of Montana  
2156 West 2200 South  
Salt Lake City, UT 84119

5. Applicant EIN: 91-1530117

6. Name and Address of Plan Administrator:

Board of Trustees  
Pipe Trades Pension Plan of Montana  
2156 West 2200 South  
Salt Lake City, UT 84119

7. The application will be filed on January 30, 2015 for an advance determination as to whether the plan meets the qualification requirements of §401(a) of the Internal Revenue Code of 1986, with respect to the plan's amendments.

This 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 those for whom a participating employer is required to contribute to the plan on the participant's behalf by the terms of a Collective Bargaining Agreement or a Special 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, either individually or jointly, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. These comments 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 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 either 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 employees. 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:
  - a. The information contained in items 2 through 5 of his 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  
ATTN: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Ave. NW  
Washington, D.C. 20210

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

12. Comments submitted by you must be in writing and received by EP Determinations by March 16, 2015. However, if there are matters that you requested 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 of Labor notifies you that it will not comment on a particular matter, or by March 16, 2015, whichever is later, but not after March 31, 2015. A request to the Department to comment on your behalf must be received by it by February 14, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 24, 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 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 address of the applicant listed above during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)