

12/10/2009

**Due to the required amendment and restatement of the Michiana Area Electrical Workers Pension Fund Pension Plan, 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 December 23, 2009. 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 AN AFFILIATE, 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 Pension Fund Pension Plan

3. Plan Number: 001

4. Name and Address of Applicant:

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

5. Employer Identification Number of Applicant: 35-6269273

6. Name and Address of Plan Administrator:

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

7. The application will be filed on December 23, 2009 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:

EP Determinations  
Internal Revenue Service  
P.O. Box 192  
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 an affiliate, 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 two (2). 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  
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 them by February 6, 2010. 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 February 6, 2010, whichever is later, but not after February 21, 2010. A request to the Department to comment on your behalf must be received by it by January 7, 2010 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by January 17, 2010 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 2009-6. 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 2009-6) is available at both the office of the Board of Trustees of Michiana Area Electrical Workers Pension Fund Pension Plan, 6425 Centurion Drive, Lansing, MI and at the office of I.B.E.W. Local #153, 1345 Northside Boulevard, South Bend, Indiana 46615 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.**