



SOLANO AND NAPA COUNTIES
ELECTRICAL WORKERS BENEFIT FUNDS



January 15, 2015

TO: PARTICIPANTS/INTERESTED PARTIES

NOTICE OF FILING OF THE IRS APPLICATION FOR FAVORABLE DETERMINATION
for the
SOLANO-NAPA COUNTIES ELECTRICAL WORKERS PENSION PLAN

Pursuant to requirements of the Internal Revenue Code, the Board of Trustees of the Solano-Napa Counties Electrical Workers Pension Plan ("Plan") is required to provide you with this notice that it is submitting the Plan to the IRS for a favorable determination that the Plan continues to qualify as a tax-exempt retirement plan under the Internal Revenue Code. The Board of Trustees is required to ensure that this filing occurs every five years. The IRS requires the following information:

1. Interested Parties/Eligible Employees: This notice is being sent to interested parties as defined by the IRS. Plan Participants include electrical workers who are working in Covered Employment (i.e., employment covered by a collective bargaining agreement between IBEW Local 180 and NECA, Northern California Chapter, Solano-Napa Counties Branch, and individual employers which require the Employer to make contributions on your behalf to the Plan) and a few individuals for whom employer contributions are required under a Subscription Agreement with the Plan.

2. Plan. The Employer Identification Number for the Plan is 94-6220673. The Plan Number is 001. The Plan's address is: 7180 Koll Center Parkway, Suite 200, Pleasanton, CA 94566. The Plan's formal Plan Administrator is the Board of Trustees. The phone number is 925-208-9980.

3. Date/Place of Filing. On or about January 31, 2015, the IRS Application and Plan documents will be submitted to the IRS, P.O. Box 12192, Covington, KY 41012-0192, for a favorable determination that the Plan continues to qualify as a tax-exempt retirement plan under Internal Revenue Code Section 401(a). The IRS has previously issued favorable determination letters for the Plan.

RIGHTS OF INTERESTED PARTIES

4. Right to Submit Comments. You have the right to submit to the IRS either individually or jointly with other interested parties, your comments as to whether the Plan meets the qualification requirements of the Internal Revenue Code and applicable IRS regulations. (See time limits for comments in paragraph 6 below.) The address to submit such comments is:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

5. You May Instead Request Department of Labor Comments. You may instead either individually or jointly with other interested parties request the Department of Labor (DOL) to submit, on your behalf, comments to the IRS regarding the Plan's qualification. If the DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to the IRS at the above Cincinnati address.

The DOL may not comment on behalf of interested parties unless requested to do so by at least 10 employees who qualify as interested parties. A request to the DOL must specify the matters upon which comments are requested and must include the Plan's name, number and address, the number of persons needed for the DOL to comment (and the names of the ten or more interested parties) and the Plan's Employer Identification Number. A request to the DOL should be sent to the Deputy Assistant Secretary, Employee Benefits Security Administration, DOL, Attention: 3001 Comment Request, 200 Constitution Ave, N.W., Washington D.C. 20210.

6. Time Requirements for Submission of Comments. [The following time requirements were established by the IRS and are admittedly complex.] You may submit to the IRS written comments regarding the Plan and the IRS Determination Letter but they must be received by March 17, 2015. If you request that the DOL comment on your behalf and the DOL declines, you may submit comments on these matters to the IRS within 15 days from the time the DOL notifies you that it will not comment on a particular matter, or by March 17, 2015, whichever is later, but in no event will the deadline be later than April 1, 2015. A request to the DOL must be made by February 25, 2015. If, however, you wish to preserve your right to comment in the event the DOL declines, your request to the DOL should be made by February 15, 2015.

ADDITIONAL COMMENTS

7. Information Available Upon Request. Detailed instructions on the requirements for notification of interested parties may be found in Sections 17 and 18 of IRS Revenue Procedure 2014-6. Additional information concerning the application, including the Plan, Trust Agreement, the IRS application and enclosures, and section 17 of Revenue Procedure 2014-6, is available for review and copying at the Plan Office upon calling for an appointment (925-208-9980) or making a written request of the Plan at the address listed above. There is a 25 cents per page copying charge.

*This document has been uploaded and is available on the participant website at
www.ibew180benefitfunds.org*