



**NOTICE TO INTERESTED PARTIES  
SHEET METAL WORKERS LOCAL 162  
DEFINED CONTRIBUTION RETIREMENT PLAN**

January 16, 2015

1. Notice to Employees Participating in the Northern California Sheet Metal Workers Local 162 Defined Contribution Retirement Plan.
2. An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the Sheet Metal Workers Local 162 Defined Contribution Retirement Plan.
3. Plan number: 001
4. Name and address of applicant:  
  
Board of Trustees of the Sheet Metal Workers Local 162 Defined Contribution Retirement Plan  
c/o BeneSys Administrators  
2610 Crow Canyon Road, Suite 200  
San Ramon, CA 94583-1599
5. Applicant's Employer Identification Number: 77-6138076
6. Name and address of Plan Administrator:  
  
Board of Trustees of the Sheet Metal Workers Local 162 Defined Contribution Retirement Plan  
c/o BeneSys Administrators  
2610 Crow Canyon Road, Suite 200  
San Ramon, CA 94583-1599
7. The application will be filed on January 26, 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  
EP Determinations  
P.O. Box 12192  
Covington, KY 41012-0192
8. The employees eligible to participate under the plan are all present employees covered by a collective bargaining agreement requiring contributions on such employees' behalf to the Sheet Metal Workers Local 162 Defined Contribution Retirement Plan.
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

11. You may instead, individually or jointly with other interested parties, request the Department of Labor (DOL) to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. 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 EP Determinations at the Cincinnati address above.

### **REQUEST FOR COMMENTS BY THE DEPARTMENT OF LABOR**

12. The DOL may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10% of the employees who qualify as interested parties. The number of persons needed for the DOL to comment with respect to the Plan is 10. If you request the DOL to comment, your request must be in writing, signed by all interested parties joining the submission, and must also include:
- The information contained in items 2 through 5 of this Notice; and
  - The number of persons needed for the Department to comment.

A request to the DOL to comment should be addressed as follows:

Deputy Assistant Secretary  
Employee Benefit Security Administration  
ATTN: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

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

Comments submitted by you to EP Determinations must be in writing and received by it by March 12, 2015. However, if there are matters that you request the DOL to comment upon on your behalf, and the DOL declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the DOL notifies you that it will not comment on a particular matter, or by March 12, 2015, whichever is later, but not after March 27, 2015. A request to the DOL to comment on your behalf must be received by the DOL by February 10, 2015 if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by February 20, 2015 if you wish to waive that right.

### **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2013-6. 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. 2013-6 are available at the Sheet Metal Workers Local 162 Defined Contribution Retirement Plan, c/o BeneSys Administrators, 2610 Crow Canyon Road, Suite 200, San Ramon, CA 94583-1599 (telephone 925.208.9992) during the hours of 8 a.m. to 4 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)

*This document has been uploaded and is available on the participant website at [www.sheet162fringe.org](http://www.sheet162fringe.org)*