

**SAN FRANCISCO ELECTRICAL WORKERS RETIREMENT SAVINGS PLAN  
NOTICE TO INTERESTED PARTIES**

1. **Notice:** To all current employees covered by a collective bargaining agreement pursuant to which the employee pension benefit plan described in paragraph 2 is maintained, an application is to be made to the Internal Revenue Service for a determination on the qualification of a restatement of the following employee pension benefit plan:
2. **Name of Plan:** San Francisco Electrical Workers Retirement Savings Plan
3. **Plan Number:** 002
4. **Applicant:** Board of Trustees, Northern California Electrical Workers Pension Trust
5. **Applicant EIN:** 94-6062674
6. **Plan Administrator:** Board of Trustees, Northern California Electrical Workers Pension Trust  
720 Market Street, Suite 700, San Francisco, CA 94102-2509
7. The application will be filed on January 28, 2015, for a determination as to whether the plan restatement meets the qualification requirements of §401(a) of the Internal Revenue Code of 1986. The application will be filed with EP Determinations, Attn: IRS Customer Service Manager, P.O. Box 12192, Covington, KY 41012-0192.
8. Employees eligible to participate in the plan are those employed under the terms of a collective bargaining agreement that require employer contributions to the plan.
9. The Internal Revenue Service previously issued a determination letter with respect to the qualification of this plan on July 23, 2012.

**RIGHTS OF INTERESTED PARTIES**

10. You have the right to submit to EP Determinations, Attn: IRS Customer Service Manager, P.O. Box 2508, Cincinnati, OH, 45202, 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 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.

**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% 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. 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 (1) the information contained in items 2 through 5 of this Notice; and (2) 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 Avenue, NW, Washington, DC 20210

**COMMENTS TO THE INTERNAL REVENUE SERVICE**

12. Comments submitted by you to EP Determinations must be in writing and received by them by March 14, 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 14, 2015, whichever is later, but not after March 29, 2015. A request to the Department to comment on your behalf must be received by it by February 13, 2015, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 23, 2015, if you wish to waive that 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 720 Market Street, Suite 700, San Francisco, CA 94102-2509 during the hours of 9:00 a.m. and 5:00 p.m. for inspection and copying. (There may be a nominal charge for copying and/or mailing.)