

NOTICE TO INTERESTED PARTIES

(1) This Notice is being provided to Operating Engineers International Union Local 12, the employer associations who have entered into the Trust Agreement establishing the Operating Engineers Local 12 Defined Contribution Trust Fund and employees working under Collective Bargaining Agreements and/or Participation Agreements providing for employer contributions to the Operating Engineers Local 12 Defined Contribution Trust Fund.

(2) An application is to be made to the Internal Revenue Service for an advanced determination on the qualification of the Operating Engineers Local 12 Defined Contribution Plan.

(3) This Plan is Plan Number 001.

(4) The application is being filed by the Board of Trustees of the Operating Engineers Local 12 Defined Contribution Trust.

(5) The Employer Identification Number of the Operating Engineers Local 12 Defined Contribution Trust is EIN 83-0984282.

(6) The Plan Administrator is the Board of Trustees of the Operating Engineers Local 12 Defined Contribution Trust Fund, 100 East Corson, Pasadena, California.

(7) The application will be filed on August 14, 2018 for an advanced determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, as amended, with respect to the Plan's initial qualification.

The application will be filed with:

Internal Revenue Service
Attn: EP Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

(8) The employees eligible to participate under the Plan are: employees working under Collective Bargaining Agreements requiring contributions to the Trust and employees working for employers who have entered into Participation Agreements requiring contributions to the Trust.

(9) The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this Plan.

(10) You have a right to submit to EP Determinations, either individually or jointly with

other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. Label your comments "Interested Party Statement". Your comments to EP Determination should 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 DOL to submit, on your behalf, comments to EP Determinations regarding the qualification of the Plan. If the DOL declines to comment on all or some of the matters you raise, you may come, individually or jointly, if your request was made to the DOL jointly, submit your comments on these matters directly to the EP Determinations at the Cincinnati address shown above.

(11) The DOL 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 DOL to comment with respect to this Plan is 10. If you request the DOL 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 - 5 of this Notice; and
- (2) The number of persons needed for the DOL to comment.

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

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

(12) Comments submitted by you to the EP Determinations must be in writing and received by September 28, 2018. However, if there are matters which 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 September 28, 2018 whichever is later, but not after October 13, 2018. A request to the DOL to comment on your behalf must be received by it by August 29, 2018 if you wish to preserve your right to comment on a matter upon which the DOL declines to comment or by September 8, 2018 if you wish to waive that right.

Additional information may be found in Sections 19 and 20 of Revenue Procedure 2018-4. Additional information concerning the application, including a copy of the Plan, the related Trusts, the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of Section 19 and 20 of Revenue Procedure 2018-4 are available at the Offices of the Operating Engineers Trust Funds, 100 Corson Street, Suite 100, Pasadena, CA 91103 during the hours of 9:00 a.m. until 4:00 p.m. weekdays for inspection and copying. (There is a nominal charge for copying and/or mailing.)