

ILWU-PMA BENEFIT PLANS /

International Longshore & Warehouse Union —
Pacific Maritime Association www.benefitplans.org

1188 FRANKLIN STREET • SUITE 101 • SAN FRANCISCO, CALIFORNIA 94109

PHONE (415) 673-8500

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ILWU-PMA Pension Plan
ILWU-PMA Welfare Plan

ILWU-PMA Watchmen Pension Plan

January 21, 2015

To: ILWU Longshore, Ship Clerk and Walking Boss/Foreman Locals

From: John Barton, Executive Director

Subject: ILWU-PMA Pension Plan – IRS Determination Letter Filing

The ILWU-PMA Pension Plan (the “Plan”) is periodically required to be submitted to the IRS for a determination regarding its continued tax exempt status. The next such filing will occur on February 2, 2015. Under IRS regulations, the union representing current employees who are eligible to participate in the Plan must be given notice of the filing.

A copy of the notice is enclosed for your information. The notice will be mailed to each active ILWU-PMA Pension Plan participant before January 23, 2015. No action is required.

Please contact the Benefit Plans office at 1188 Franklin St, San Francisco, CA 94109 at (415) 673-8500 if you have questions regarding the notice, the Plan or the IRS filing.

Enclosure

A copy of this memo can be downloaded at www.benefitplans.org.

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January 2015

NOTICE TO INTERESTED PARTIES

1. Notice to: all employees eligible to participate in the ILWU-PMA Pension Plan (the "Plan").
An application is to be made to the Internal Revenue Service for a determination on the qualification of the following employee retirement plan.
2. Name of Plan: ILWU-PMA Pension Plan
3. Plan Number: 001
4. Name and Address of Applicant: Trustees of the ILWU-PMA Pension Plan
1188 Franklin Street, Suite 101
San Francisco, CA 94109
5. Applicant Employer Identification Number (EIN): 94-6068576
6. Name and Address of Plan Administrator: Benefit Plans Office
ILWU-PMA Pension Plan
1188 Franklin Street, Suite 101
San Francisco, CA 94109
7. The application will be filed on **February 2, 2015** for a determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986. The application will be filed with:
EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192
8. The employees eligible to participate in the Plan are those employees for whom contributions were due to the Plan by an employer obligated to contribute pursuant to a collectively bargained agreement or participation agreement.
9. This Internal Revenue Service has previously issued a determination letter with respect to the qualification of the 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 the Plan meets the qualification requirements of the Internal Revenue Code.

(over)

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

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 5 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 the Plan is 5. 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 name of the Plan, the Plan number, the name and address of the applicant and the applicant's employer identification number; 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, 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 March 19, 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 it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 19, 2015, whichever is later. In no event may the comment be received by EP Determinations later than April 3, 2015. A request to the Department to comment on your behalf must be received by it by February 17, 2015, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 27, 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 Revenue Procedure 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 Revenue Procedure 2014-6) is available from the Applicant at the address noted above during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)