

NOTICE TO INTERESTED PARTIES REGARDING PIPE TRADES SERVICES MN
PENSION PLAN'S REQUEST FOR I.R.S. DETERMINATION LETTER

An application is to be made to the Internal Revenue Service (IRS) for a determination as to the continuing tax-qualified status of the employee pension benefit plan identified below pursuant to the IRS periodic determination letter request filing program.

1. This notice is addressed to "interested parties," which includes all present employees covered by a collective bargaining agreement pursuant to which the Pipe Trades Services MN Pension Plan ("Plan") is maintained.
2. Plan name: Pipe Trades Services MN Pension Plan
Plan number: 001
Plan Administrator: Board of Trustees
Twin City Pipe Trades Pension Trust
700 Transfer Road
St. Paul, MN 55114
3. Applicant's name: Board of Trustees, Twin City Pipe Trades Pension Trust
Applicant's EIN: 41-6131800
4. The application will be filed on January 30, 2015 for a determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, as amended. The application is made with respect to amendments adopted to a plan that was previously determined by the IRS to be qualified. The application will be filed with:

EP Determinations
Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

5. The following employees are eligible to participate in the Plan:
 - (a) employees covered by a Collective Bargaining Agreement which provides for contributions to the Plan;
6. The IRS has previously issued a determination letter with respect to the qualification of this plan.

INTERESTED PARTIES HAVE THE RIGHT TO COMMENT TO IRS

7. If you are an "interested party" as defined above, you have the right to submit to the IRS, either individually or jointly with other interested parties, written comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

Such comments must be signed by the interested parties or their authorized representative and should be addressed to:

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

Detailed instructions regarding how to submit comments to the IRS may be found in sections 17 and 18 of Rev. Proc. 2014-6 (available at www.irs.gov or from the Fund Office).

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

8. You may also, individually or jointly with other interested parties, request the Department of Labor ("DOL") to submit, on your behalf, comments to the IRS regarding qualification of the plan. If DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to DOL jointly, thereafter submit your own comments on these matters directly to the IRS, but you must comply with the deadlines set forth below.

DOL may not comment on behalf of interested parties unless requested to do so by not fewer than the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The minimum 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, signed by the interested parties or their authorized representative and addressed to:

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

Detailed instructions regarding how to submit a request for comments to the DOL may be found in sections 17 and 18 of Rev. Proc. 2014-6 (available at www.irs.gov or from the Fund Office).

DEADLINES

9. A request to the DOL to comment on your behalf must be received by it by February 14, 2015, if you wish to preserve your right to thereafter comment to the IRS on a matter upon which the DOL declines to comment, or by February 24, 2015, if you wish to waive that right.

Comments submitted by you to the IRS must be in writing and received by it by March 17, 2015. However, if there are matters that you request that the DOL comment upon on your behalf, and the DOL declines to so comment, you may submit comments on these matters to the IRS to be received 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 not after March 31, 2015.

ADDITIONAL INFORMATION

10. Additional information concerning this Plan's application (including an updated copy of the plan document and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of Rev. Proc. 2014-6) are available at the Fund Office during the hours of 9:00 a.m. to 4:00 p.m. for inspection and copying. Reasonable charges may be imposed for copying and/or mailing.