

**NOTICE TO INTERESTED PARTIES
REGARDING PLUMBERS AND PIPEFITTERS NATIONAL
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 Plumbers and Pipefitters National Pension Plan ("Plan") is maintained.
2. Plan name: Plumbers and Pipefitters National Pension Plan
Plan number: 001
Plan Administrator: Board of Trustees,
Plumbers and Pipefitters National Pension Fund
103 Oronoco Street
Alexandria, VA 22341-2047
3. Applicant's name: Board of Trustees, Plumbers and Pipefitters National Pension Fund
Applicant's EIN: 52-6152779
4. The application will be filed on **October 27, 2014** 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;
 - (b) Employees not covered by a Collective Bargaining Agreement but who are in a job classification specified in a written agreement between the Trustees and a contributing employer.
6. The IRS has previously issued a determination letter with respect to the qualification of this plan.

INTERESTED PARTIES HAVE 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