

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
ATTN: 3001 Comment Request

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DEADLINES

9. A request to the DOL to comment on your behalf must be received by it by **November 13, 2014**, 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 **November 23, 2014**, if you wish to waive that right.

Comments submitted by you to the IRS must be in writing and received by it by **December 13, 2014**. 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 **December 13, 2014**, whichever is later, but not after **December 28, 2014**.

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.

Board of Trustees,

Plumbers and Pipefitters National Pension Plan