

# **Notice To All Employees**

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee benefit plan:

Name of Plan: The Pension Plan of Carpenters' Pension Trust Fund of St. Louis

Plan Number: 001

Name of Applicant: Board of Trustees of the Carpenters' Pension Trust Fund of St. Louis

Address of Applicant: 1419 Hampton Ave., St. Louis, MO 63139

Applicant EIN: 43-1622970

Name of Plan Administrator: Same as Applicant

Address of Plan Administrator: Same as Applicant

The application will be filed on January 25, 2011 with the Key District Director, Internal Revenue Service, EP/EO Division, P.O. Box 12192, Covington, KY 41012-0192, for an advance determination as to whether the plan meets the qualification requirements of section 401 of the Internal Revenue Code of 1986, with respect to the plan's amendment.

The employees eligible to participate under the plan are employees for whom the employer is required to contribute to the plan pursuant to a collective bargaining agreement with the Carpenters' District Council of St. Louis or other written agreement acceptable to the Board of Trustees, and who meet the eligibility requirements of the plan.

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

## RIGHTS OF INTERESTED PARTIES

You have the right to submit to the Key District Director, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to the Key District Director 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 the Key District Director.

# REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The Department of Labor 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 Department to comment with respect to this plan is 10. 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, plan ID number, name and address of applicant and applicant ID number (found in the first part of this Notice); 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 Benefit Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

#### COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to the Key District Director must be in writing and received by him by March 11, 2011. 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 the Key District Director to be received by him within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 11, 2011, whichever is later, but not after March 28, 2011. A request to the Department to comment on your behalf must be received by it by February 9, 2011 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 21, 2011, if you wish to waive that right.

## ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2002-6. 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 IRS; and copies of section 17 of Revenue Procedure 2011-6) are available at the offices of the Board of Trustees of the Carpenters' Pension Trust Fund of St. Louis, 1419 Hampton Ave., St. Louis, MO 63139 during regular business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)