

**NOTICE TO PARTICIPANTS IN THE
ELEVATOR CONSTRUCTORS ANNUITY AND 401(k) RETIREMENT PLAN**

An application is to be made to the Internal Revenue Service for a determination as to the continuing tax-qualified status of the Elevator Constructors Annuity and 401(k) Retirement Plan ("Plan").

1. Plan name: **Elevator Constructors Annuity and 401(k) Retirement Plan**

2. Plan Number: **001**

3. Name and Address of Applicant:

**Elevator Constructors Annuity and 401(k) Retirement Plan
19 Campus Boulevard, Suite 200
Newtown Square, PA 19073-3288**

4. Applicant EIN: **52-2125995**

5. Name and Address of Plan Administrator:

**Board of Trustees,
Elevator Constructors Annuity and 401(k) Retirement Plan
19 Campus Boulevard, Suite 200
Newtown Square, PA 19073-3288**

6. The application will be filed on February 2, 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, with respect to the Plan's qualification. The application will be filed with:

**EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192**

7. The employees eligible to participate under the Plan are:

- Employees employed by a participating employer who are covered by a collective bargaining agreement between the International Union of Elevator Constructors ("IUEC") and their employer; provided, that Probationary Apprentices first participate in the Plan as of the date the Probationary Apprentice's employer must first begin making non-elective annuity contributions to the Plan on his/her behalf in accordance with the terms of the collective bargaining agreement; however, in no event shall a Probationary Apprentice participate in the Plan later than the first day of the month next following the month the Probationary Apprentice completes at least 1,000 hours of service in any 12 consecutive month period;
- Employees employed by a participating employer who are covered by a participation agreement between the employees' employer and the Plan's Board of Trustees including employees of IUEC Local Unions, employees of the Elevator Industry Work Preservation Fund, employees of the National Elevator Industry Educational Program and employees employed as officers or employees of the AFL-CIO, the Building Construction Trades Department of the AFL-CIO, a local AFL-CIO and Building Construction Trades affiliate or similar organization; and
- Any employees of an employer signatory to a collective bargaining agreement with the IUEC who previously participated in the Plan as an IUEC-represented bargaining unit employee and whose participation in this Plan is governed by the February 26, 2009 Arbitration Award (*i.e.*, "grandfathered employees").

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

9. 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 this plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determination may be submitted to:

**EP Determinations
Internal Revenue Service
Attn: Customer Service Manager
P.O. Box 2508**

10. You may instead, individually or jointly with other interest 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. 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 made in writing and must specify the matters upon which comments are requested, and must also include:

- (a) the information contained in items 1 through 4 of this Notice; and
- (b) 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
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
ATTN: 3001 Comment Request**

DEADLINES

11. Comments submitted by you to EP Determinations must be in writing and received by them by **March 20, 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 them within **15 days** from the time the Department notifies you that it will not comment on a particular matter, or by **March 20, 2015**, whichever is later, but not after **April 4, 2015**.

A request to the Department to comment on your behalf must be received by it by **February 18, 2015**, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by **February 28, 2015**, if you wish to waive that right.

ADDITIONAL INFORMATION

12. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 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 Rev. Proc. 2014-6 are available at the Benefits Office during the hours of 9:00 a.m. to 4:00 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)

**Board of Trustees,
Elevator Constructors Annuity 401(k) Retirement Plan**