

NOTICE TO INTERESTED PARTIES

NOTICE TO: All present employees working under the collective bargaining agreements under which the UA Local 190 Defined Contribution Plan is maintained.

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

UA Local 190 Defined Contribution Plan
Plan No. 002

Sponsor and Plan Administrator:
UA Local 190 Defined Contribution Plan Joint Board of Trustees
24900 Harper Ave.
St. Clair Shores, Michigan 48080
EIN: 38-3316535

The application will be filed on January 31, 2011 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 amendment being submitted is the regularly scheduled restatement of the plan based on the five year determination letter cycle established by the Internal Revenue Service. The application will be filed with: EP Determinations, Internal Revenue Service, P.O. Box 12192, Covington, KY 41012-0192.

The following persons are eligible to participate in the UA Local 190 Defined Contribution Plan:

- (1) All present employees covered by the collective-bargaining agreements pursuant to which the UA Local 190 Defined Contribution Plan is maintained.
- (2) All present employees of UA Local 190 Plumbers/Pipefitters/Service Technicians/Gas Distribution.

Eligible employees become participants in the Plan either (1) on the date on which an employer who is bound by a Collective Bargaining Agreement with Local 190 is first required to make contributions for fringe benefits on the employee's behalf under the Collective Bargaining Agreement; or (2) under terms of employment by the Union.

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 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.

You may instead, individually or jointly with other interested 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.

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% 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 and plan number; and
2. The name, address, and EIN of the Sponsor and Plan Administrator listed at the beginning of this notice; and
3. 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
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Ave. NW
Washington, DC 20210

Comments to the Internal Revenue Service

Comments submitted by you to EP Determinations must be in writing and received by EP Determinations by March 17, 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 EP Determinations to be received by EP Determinations within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 17, 2011, whichever is later, but not after April 1, 2011. A request to the Department to comment on your behalf must be received by the Department by February 15, 2011, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 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 2011-6. 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) is available at UA Local 190 Defined Contribution Plan Joint Board of Trustees, 24900 Harper Ave., St. Clair Shores, Michigan 48080, during normal business hours, for inspection and copying. (There may be a nominal charge for copying and/or mailing.)