

**NOTICE TO ALL PARTICIPANTS  
OF THE  
CARPENTERS PENSION TRUST FUND FOR NORTHERN CALIFORNIA**

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

**Name of Plan:** Restated Pension Plan for the  
Carpenters Pension Trust for Northern California

**Plan Number:** 001

**Name and Address of Applicant:** Board of Trustees  
Carpenters Pension Trust Fund for Northern California  
265 Hegenberger Road, Suite 100  
Oakland, CA 94621

**Applicant EIN:** 94-6050970

**Name and Address  
of Plan Administrator:** Board of Trustees  
Carpenters Pension Trust Fund for Northern California  
265 Hegenberger Road, Suite 100  
Oakland, CA 94621

The application will be filed on **January 22, 2010** for an advance determination as to whether the plan meets the qualification requirements of section 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's qualification.

The application will be filed with: Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

The employees eligible to participate under the plan are those who satisfy age and service requirements (if any) 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 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 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 number, name and address of applicant and applicant EIN (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 Benefits Security Administration  
ATTN: 3001 Comment Request  
U.S. Department of Labor,  
200 Constitution Avenue, NW  
Washington, DC 20210

## **COMMENTS TO THE INTERNAL REVENUE SERVICE**

Comments submitted by you to EP Determinations must be in writing and received by it by March 8, 2010. 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 it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 8, 2010, whichever is later, but not after March 23, 2010. A request to the Department to comment on your behalf must be received by it by February 6, 2010 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 16, 2010 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 Rev. Proc. 2009-6. 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 submitted to the Service; and copies of section 17 of Rev. Proc. 2009-6 are available at the offices of Carpenters Funds Administrative Office of Northern California, Inc. during normal working hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)