

NOTICE TO INTERESTED PARTIES

Notice to: Participants in the I.B.E.W. Local No. 8 401(k) Plan (referred to as the "Plan"). An application is to be made to the Internal Revenue Service for a determination on the on-going qualification of the following employee retirement plan:

Plain Name: I.B.E.W Local No. 8 401(k) Plan.

Plan Number: 007

Applicant: Board of Trustees, Local No. 8, I.B.E.W. Retirement Plan and Trust
727 Lime City Road
P.O. Box 60408
Rossford, Ohio 43460

Applicant EIN: 34-6596899

Plan Sponsor: Board of Trustees, Local No. 8, I.B.E.W. Retirement Plan and Trust
727 Lime City Road
P.O. Box 60408
Rossford, Ohio 43460

The application will be filed on January 31, 2010, for an advance determination as to whether the Plan continues to meet the qualification requirements of Section 401 of the Internal Revenue Code of 1986 (as amended) with respect to the Plan's most recent restatement. The application is to be filed with EP Determinations Internal Revenue Service, P.O. Box 12192, Covington, KY 41012-0192.

The employees eligible to participate in this Plan include employees covered by collective bargaining agreements entered into between the National Electrical Contractors Association, Ohio/Michigan Chapter and Local Union No. 8 IBEW and non-bargaining unit employees who are covered under the Plan pursuant to participation agreements between the Board of Trustees and their signatory employers.

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 address described above, either individually or jointly with other interested parties, your comments as to whether the 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 ("DOL") to submit, on your behalf comments to EP Determinations regarding qualification of the Plan. If the DOL declines to comment on all or some of the matters

you raise, you may individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters to EP Determinations directly.

REQUESTS FOR COMMENTS BY THE DOL

The DOL may not comment on behalf of interested parties unless requested to do so by the lesser of ten (10) employees or ten percent (10%) of the employees who qualify as interested parties. The number of persons needed for the DOL to comment with respect to this Plan is ten (10). If you request the DOL 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, and name, address, and EIN of the applicant; and (2) the number of persons needed for the DOL to comment.

A request to the DOL 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, N.W.
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by it by March 17, 2010. However, if there are matters that you request the DOL to comment upon on your behalf, and the DOL declines, you may submit comments on these matters to EP Determination to be received by it within fifteen (15) days from the time the DOL notifies you that it will not comment on a particular matter, or by March 17, 2010, whichever is later, but not after April 1, 2010. A request by the DOL to comment on your behalf must be received by February 15, 2010, if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by February 25, 2010, if you wish to waive that right.

Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2009-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related Trust, the application for determination, and any additional documents dealing with the application that have submitted to the Services, and copies of Section 17 of Revenue Procedure 2009-6 are available at Fund Office (address noted above) during the hours of 8:00 A.M. to 5:00 P.M. for inspection and copying. There is a nominal charge for copying and/or mailing.