

**National Integrated Group
Pension Plan**

30 Scranton Office Park
Scranton, PA 18507

Phone: 1-800-321-2393
Fax: (570) 340-4292

www.nigpp.org

To Participating Employers in the National Integrated Group Pension Plan:

At the end of January, 2010, the National Integrated Group Pension Plan (the “Plan”) will submit a request to the Internal Revenue Service (the “IRS”) under the IRS’s program for reviewing tax-qualified pension plans for compliance with the tax-qualification requirements of the Internal Revenue Code. A favorable IRS determination letter will protect both Participating Employers and Participants in the Plan by assuring that the contributions made to the Plan and the benefits as accrued will continue to receive favored tax treatment (that is, Participants will be taxed only when they receive pension payments, and Participating Employers will be entitled to deduct contributions when made).

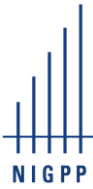
Under federal law, the Plan is required to provide written notice of the determination letter request to all of the employees covered under collective bargaining agreements pursuant to which the Plan is maintained and for whom an employer has an obligation to contribute to the Plan. We need your assistance in complying with the requirement.

Enclosed is the Notice to Interested Parties that describes the determination letter request and explains how employees can submit comments to the appropriate federal agencies. The form and content of this Notice follow the IRS requirements.

Please post the enclosed Notice no later than January 19, 2010, at the locations at your worksite(s) that will ensure that all of your employees have an opportunity to see it. You should post the Notice at all locations customarily used to post notices about employment and employee benefit matters.

Thank you in advance for your cooperation. If you have any questions, please contact us at 1-800-321-2393.

January 2010



**National Integrated Group
Pension Plan**

30 Scranton Office Park
Scranton, PA 18507

Phone: 1-800-321-2393
Fax: (570) 340-4292

www.nigpp.org

To All Unions Representing Participants in the National Integrated Group Pension Plan:

Enclosed for your information is a Notice to Interested Parties concerning the determination letter request to the Internal Revenue Service (“IRS”) that will be filed on behalf of the National Integrated Group Pension Plan (the “Plan”) at the end of January 2010. The purpose of the determination letter request is to obtain a favorable determination from the IRS that the Plan in its form continues to comply with the tax-qualification requirements of the Internal Revenue Code. A favorable determination letter will protect both Participating Employers and Participants in the Plan by assuring that the contributions made to the Plan and the benefits as accrued will continue to receive favored tax treatment (that is, Participants will be taxed only when they receive pension payments, and Participating Employers will be entitled to deduct contributions when made).

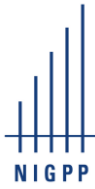
We are required by federal law to provide the enclosed Notice to you as the collective bargaining representative of employees who are within a unit of employees covered by a collective bargaining agreement pursuant to which the Plan is maintained.

In addition, we need your assistance in ensuring that all of the employees for whom an employer has an obligation to contribute to the Plan receive notice of the determination letter filing.

Please post the enclosed Notice no later than January 19, 2010, at any locations available to your organization for posting information about labor-management relations issues at the worksites of employers that participate in the Plan. Your assistance will help ensure that the Plan meets its obligation to notify the affected employees and that each of the employees has an opportunity to see it.

Thank you in advance for your cooperation. If you have any questions, please contact us at 1-800-321-2393.

January 2010



**National Integrated Group
Pension Plan**

30 Scranton Office Park
Scranton, PA 18507

Phone: 1-800-321-2393
Fax: (570) 340-4292

www.nigpp.org

NATIONAL INTEGRATED GROUP PENSION PLAN

NOTICE REGARDING IRS DETERMINATION LETTER FILING (Form 5300)

1. Notice To: All present employees covered by a collective bargaining agreement pursuant to which the National Integrated Group Pension Plan is maintained.

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

2. The National Integrated Group Pension Plan (the “Plan”).
3. Plan Number: 001
4. Name and Address of Applicant:
The Board of Trustees of the National Integrated Group Pension Plan
30 Scranton Office Park
Scranton, PA 18507
5. Applicant Employer Identification Number: 22-6190618
6. Name and Address of Plan Administrator:
NIGPP Administrative Agency
30 Scranton Office Park
Scranton, PA 18507
7. The application will be filed on January 29, 2010, for an advance determination as to whether the Plan meets the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended, with respect to amendments made to the Plan subsequent to the last favorable determination regarding the Plan received from the IRS.

The application will be filed with:
EP Determinations
Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

January 2010

8. The employees eligible to participate in the Plan are determined by collective bargaining agreements between unions and employers that establish an obligation to make contributions to the Plan. In general, if a collective bargaining agreement provides for participation in the Plan, an employee covered by the agreement will be eligible to participate in the Plan after completing one hour of service (subject to any other restrictions provided in the collective bargaining agreement).
9. The IRS has previously issued a favorable determination with respect to the qualification of the Plan.

Rights Of Interested Parties.

10. 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 the Plan meets the qualification requirements of the Internal Revenue Code.

You may instead request, individually or jointly with other interested parties, that the Department of Labor 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 submit your comments on these matters directly to EP Determinations, either individually or jointly if your request was made to the Department jointly.

Requests For Comments By The Department of Labor.

11. The Department may not comment on behalf of interested parties unless requested to do so by at least 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 the 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 information contained in items 2 through 5 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, N.W.
Washington, D.C. 20210

Comments To the IRS.

12. Comments that you submit to EP Determinations must be in writing and received by March 15, 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 written comments 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 15, 2010, whichever is later, but not after March 30, 2010. A request to the Department to comment on your behalf must be received by it by February 13, 2010, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 23, 2010, if you wish to waive that right.

Additional Information.

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Rev. Proc. 2010-6. 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 been submitted to the IRS) and copies of Section 17 of Rev. Proc. 2010-6 are available at the NIGPP Administrative Agency, 30 Scranton Office Park, Scranton, PA 18507, during the hours of 9:00 a.m. to 5:00 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)