

Notice to Interested Parties of: Seafarers Pension Plan, Seafarers Money Purchase Pension Plan, Seafarers 401(k) Plan, SIU Pacific District Pension Plan, and MCS Supplemental Pension Plan

Notice To: All employees who are covered by written agreements which require pension contributions on their behalf to the Plans referenced above.

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: Seafarers Pension Plan

Plan Number: 001

Name and Address of Applicant: Board of Trustees, Seafarers Pension Plan, 5201 Auth Way, Camp Springs, MD 20746

Applicant EIN: 13-6100329

Name and Address of Plan Administrator: Board of Trustees, Seafarers Pension Plan, 5201 Auth Way, Camp Springs, MD 20746

Name of Plan: Seafarers Money Purchase Pension Plan

Plan Number: 001

Name and Address of Applicant: Board of Trustees, Seafarers Money Purchase Pension Plan, 5201 Auth Way, Camp Springs, MD 20746

Applicant EIN: 52-1994914

Name and Address of Plan Administrator: Board of Trustees, Seafarers Money Purchase Pension Plan, 5201 Auth Way, Camp Springs, MD 20746

Name of Plan: Seafarers International Union, AGLIW 401(k) Plan

Plan Number: 002

Name and Address of Applicant: Board of Trustees, Seafarers International Union, AGLIW 401(k) Plan, 5201 Auth Way, Camp Springs, MD 20746

Applicant EIN: 52-2035092

Name and Address of Plan Administrator: Board of Trustees, Seafarers International Union, AGLIW 401(k) Plan, 5201 Auth Way, Camp Springs, MD 20746

Name of Plan: SIU Pacific District Pension Plan

Plan Number: 001

Name and Address of Applicant: Board of Trustees, SIU Pacific District Pension Fund, 730 Harrison Street, Suite 400, San Francisco CA, 94107-1260

Applicant EIN: 94-6061923

Name and Address of Plan Administrator: Board of Trustees, SIU Pacific District Pension Fund, 730 Harrison Street, Suite 400, San Francisco CA, 94107-1260

Name of Plan: MCS Supplementary Pension Plan

Plan Number: 001

Name and Address of Applicant: Board of Trustees, MCS Supplementary Pension Plan, 5201 Auth Way, Camp Springs, MD 20746

Applicant EIN: 51-6097856

Name and Address of Plan Administrator: Board of Trustees, MCS Supplementary Pension Plan, 5201 Auth Way, Camp Springs, MD 20746

Filing Date and Location: These applications will be filed on January 28, 2015 except for the SIU Pacific District Pension Plan, which will be filed on January 5, 2015 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, as amended (the "Code") with respect to the Plan's amendment and restatement.

The application will be filed with: Internal Revenue Service, EP Determinations, P.O. Box 12192 Covington, KY 41012-0192

Employees Eligible to Participate under the Plan: All employees who are covered by written agreements accepted by the Trustees that require contributions on their behalf to the Plan are eligible to participate in the Plan.

Previously Issued Determination Letter: The Internal Revenue Service (the “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, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Code. Your comments to EP Determinations may be submitted to: Internal Revenue Service, EP Determinations, Attn: Customer Service Manager, P.O. Box 2508, Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor (the “Department”) 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 at the Cincinnati address above.

Requests for Comments by the Department of Labor

The Department 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) Plan name, Plan number, name and address of applicant, and applicant EIN; 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 Internal Revenue Service

Comments submitted by you to EP Determinations must be in writing and received by it by March 16, 2015 or by February 19, 2015 (Pacific District Pension Plan). However, if there are matters that you request the Department 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 16 or by February 19, 2015 (Pacific District Pension Plan), whichever is later, but not after March 31, 2015 or March 6, 2015 (Pacific District Pension Plan). A request to the Department to comment on your behalf must be received by it by February 24, 2015 or January 20, 2015 (Pacific District Pension Plan) if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 14, 2015 or January 30, 2015 (Pacific District Pension Plan) 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 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 Revenue Procedure 2014–6 are available at SIU Pacific District Pension Fund, 730 Harrison Street, Suite 400, San Francisco CA 94107-1260; MCS Supplementary Pension Plan, 5201 Auth Way, Camp Springs, MD 20746; Seafarers Pension Plan, 5201 Auth Way, Camp Springs, MD 20746; Seafarers Money Purchase Pension Plan, 5201 Auth Way, Camp Springs, MD 20746; and Seafarers International Union, AGLIW 401(k) Plan, 5201 Auth Way, Camp Springs, MD 20746 during regular business hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)

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