

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL NO. 98 BENEFIT FUNDS**

TWO CENTER SQUARE, P.O. BOX 217, EAST LONGMEADOW, MASSACHUSETTS 01028-0217
TELEPHONE: (413) 525-4221 • FAX: (413) 525-7553 • E-MAIL: BENEFITS@LOCAL98.ORG

HEALTH & WELFARE FUND
PENSION FUND
ANNUITY FUND
J L M-COOPERATIVE TRUST



MICHELLE SCHWEITZER
Fund Administrator



March 12, 2014

Top Hat Plan Exemption
Employee Benefits Security Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210

RE: Nonqualified Unfunded Deferred Compensation Plan
Statement Required by 29 CFR 2520.104-23

Dear Sir or Madam:

Pursuant to 29 CFR § 2520.104-23, this letter advises you as follows:

1. The name and address of the Employer is:

International Union of Operating Engineers Local 98 Pension Fund
Two Center Square, P.O. Box 217
East Longmeadow, Mass. 01028-0217

2. The Employer Identification Number assigned by the Internal Revenue Service is 04-6127765.
3. The Employer maintains two plans to provide deferred compensation to a select group of management or highly compensated employees.
4. The number of employees in each Plan is one.
5. We hereby elect the alternative method of compliance prescribed in 29 CFR § 2520.104-23 for 2013 and all subsequent plan years with respect to this Plan.

Sincerely,

**INTERNATIONAL UNION OF
OPERATING ENGINEERS LOCAL
UNION 98 PENSION FUND**

CC: Charles E. Blitman, Esq.
Jonathan M. Cerrito, Esq.
Blitman & King LLP
Franklin Center, Suite 300
443 North Franklin Street
Syracuse, NY 13204

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INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL NO. 98 BENEFIT FUNDS



HEALTH & WELFARE FUND • PENSION FUND • ANNUITY FUND
JOINT LABOR MANAGEMENT COOPERATIVE TRUST

Two Center Square, P.O. Box 217, East Longmeadow, MA 01028-0217



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