

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 18 2016

TRUSTEES WESTERN STATES OFFICE &
PROFESSIONAL EMPLOYEES PENSION
1220 SW MORRISON ST STE 300
PORTLAND, OR 97205-2222

Employer Identification Number:
94-6076144
DLN:
17007044134015
Person to Contact:
RUDOLPH A BOLDREGHINI ID# 31070
Contact Telephone Number:
(513) 263-3967
Plan Name:
WESTERN STATES OFFICE &
PROFESSIONAL EMPLOYEES PENSION
Plan Number: 001

Dear Applicant:

Based on the information you provided, we are issuing this favorable determination letter for your plan listed above. However, our favorable determination only applies to the status of your plan under the Internal Revenue Code and is not a determination on the effect of other federal or local statutes. To use this letter as proof of the plan's status, you must keep this letter, the application forms, and all correspondence with us about your application.

Your determination letter does not apply to any qualification changes that become effective, any guidance issued, or any statutes enacted after the dates specified in the Cumulative List of Changes in Plan Requirements (the Cumulative List) for the cycle you submitted your application under, unless the new item was identified in the Cumulative List.

Your plan's continued qualification in its present form will depend on its effect in operation (Section 1.401-1(b)(3) of the Income Tax Regulations). We may review the status of the plan in operation periodically.

You can find more information on favorable determination letters in Publication 794, Favorable Determination Letter, including:

- The significance and scope of reliance on this letter,
- The effect of any elective determination request in your application materials,
- The reporting requirements for qualified plans, and
- Examples of the effect of a plan's operation on its qualified status.

You can get a copy of Publication 794 by visiting our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676) to request a copy.

This letter considered the 2013 Cumulative List of Changes in Plan Qualification Requirements.

This determination letter applies to the amendments dated on

Letter 5274

TRUSTEES WESTERN STATES OFFICE &

3/29/16 & 10/14/15.

This determination letter also applies to the amendments dated on 10/15/14 & 3/21/14.

This determination letter also applies to the amendments dated on 3/13/14 & 9/20/13.

We made this determination on the condition that you adopt the proposed amendments you submitted in your letter dated 1/26/16, on or before the date the Income Tax Regulations provide under Section 401(b) of the Internal Revenue Code.

This letter replaces our letter dated on or about February 19, 2016.

The information on the enclosed addendum is an integral part of this determination. Please be sure to read it and keep it with this letter.

If you submitted a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with your application and asked us to send your authorized representative or appointee copies of written communications, we will send a copy of this letter to him or her.

If you have any questions, you can contact the person listed at the top of this letter.

Sincerely,



Karen D. Truss
Director, EP Rulings & Agreements

Addendum

TRUSTEES WESTERN STATES OFFICE &

This determination letter does not apply to any portions of the document that incorporate the terms of an auxiliary agreement (collective bargaining, reciprocity, or participation agreement), unless you append to the plan document the exact language of the sections that you incorporated by reference.

This determination letter also applies to the amendments dated on 11/15/12, 3/7/12, 6/16/11, 11/19/10 & 3/18/10.