



CENTRAL PENSION FUND OF THE INTERNATIONAL UNION OF OPERATING ENGINEERS AND PARTICIPATING EMPLOYERS  
4115 CHESAPEAKE STREET, NW, WASHINGTON D.C. 20016-4665  
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## **ANNUAL ACCOUNTING INFORMATION FOR PARTICIPATING EMPLOYERS**

February 2014

This Notice is intended to provide all information necessary for the annual tax filings of participating employers.

<b>Name of Plan:</b>	Central Pension Fund of the International Union of Operating Engineers and Participating Employers
<b>Administrators of the Plan:</b>	Board of Trustees of the Central Pension Fund of the International Union of Operating Engineers and Participating Employers 4115 Chesapeake Street, NW, Washington, DC 20016-4665
<b>Employer Identification Number for the Plan:</b>	36-6052390
<b>NAICS Code:</b>	525110

### Annual Return - Form 5500

The Central Pension Fund will file an Annual Return/Report of Employee Benefit Plan, Form 5500, with the U.S. Department of Labor for the Plan Year ending January 31, 2014. Therefore, participating employers should not file a Form 5500 with respect to their participation in the Central Pension Fund.

### Legal Status

The Central Pension Fund is a non-contributory, multiemployer, defined benefit plan. The Fund's most recent IRS determination letter, which confirms the plan's status as a qualified plan under Internal Revenue Code Section 401(a), is dated February 14, 2013. The Fund's income is exempt from taxation pursuant to Internal Revenue Code Section 501(a). The Fund continues to satisfy all mandated legal and actuarial requirements, and has filed all required government reports in a timely manner.

### Statement of Financial Accounting Standard No. 35

For purposes of making necessary accounting disclosures in accordance with Statement of Financial Accounting Standard No. 35, this is to confirm that the expected employer contributions for the Plan Year ending January 31, 2014 will satisfy ERISA's minimum contribution requirements, but not exceed the maximum contribution limits.