March 26, 2018

VIA EMAIL: Danielle.Norris@treasury.gov

Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Plan: Western States Office and Professional Employees Pension Fund
Subject: Withdrawal of Application for Approval of Suspension of Benefits

Dear Secretary of the Treasury:

The Plan is represented by this law firm. Please note the following:

1. The Plan submitted an Application for Approval of Suspension of Benefits under the Multiemployer Pension Reform Act ("MPRA"), on August 24, 2017.

2. The Plan was subsequently notified by your office that there are several issues that need to be resolved concerning the application, and that time period for resolving the issues is ending.

3. With this letter the Plan is immediately withdrawing the incomplete application made on August 24, 2017.

4. The Plan intends to file a revised MPRA application for Approval of Suspension of Benefits as soon as administratively possible.

Please feel free to call or email if you have any questions.

JOSEPH L. REINHART, P.C.

Joseph L. Reinhart, Plan Attorney

c: Board of Trustees
   Plan Actuary
   Plan Administrator