

**HOPEWELL TOWNSHIP**  
**RESOLUTION NO. R-2011-23**

A RESOLUTION OF HOPEWELL TOWNSHIP RELATIVE TO THE ESTABLISHMENT AND MAINTENANCE OF TOWNSHIP EMPLOYEE PENSION, ANNUITY, INSURANCE AND BENEFIT FUND OR FUNDS, TO AMEND CERTAIN PROVISIONS OF THE PENSION PLAN OR PROGRAM APPLICABLE TO THE POLICE OF SAID TOWNSHIP AND TO AMEND CERTAIN ASPECTS OF SUCH PENSION PLAN OR PROGRAM.

BE IT RESOLVED AND ADOPTED by the Board of Commissioners of Hopewell Township ("Township") and it is HEREBY RESOLVED AND ADOPTED by authority of the same:

The Hopewell Township Police Pension Plan ("Plan"), which was established as of September 12, 1955, and was reestablished as of October 19, 1957 pursuant to Resolution No. 57-106 and under the provisions of Pub. Law 1804, 53 Pa. Con. Stat. Ann. 767, et seq., (sometimes referred to as Act 600) for the benefit of the Township's police employees and which has been amended and restated by resolutions of the Township Board of Commissioners thereafter, shall be, and hereby is, amended and supplemented in the following respects:

1. The Preamble of the Plan is amended, effective January 1, 2011 by striking:

WHEREAS, the Board of Commissioners intends that the Plan shall meet the requirements for government plans pursuant to the Internal Revenue Code of 1986, as amended, and the applicable laws of the Commonwealth of Pennsylvania;

and inserting:

WHEREAS, the Board of Commissioners intends that the Plan shall satisfy the requirements of §401(a) of the Internal Revenue Code (the "Code") that are applicable to governmental plans, as defined in Code § 414(d), and the applicable laws of the Commonwealth of Pennsylvania.

2. Article IX entitled "Applicable Provisions of the Internal Revenue Code" is amended by inserting the following:

9.19 Vesting at Normal Retirement Age--Effective September 1, 1974, upon attainment of Normal Retirement Age a Participant shall be 100% vested in his Normal Retirement Benefit.

ATTEST:

  
\_\_\_\_\_

HOPEWELL TOWNSHIP

  
\_\_\_\_\_  
President, Board of Commissioners

# RHOADES & WODARCZYK

A Limited Liability Company

The Grant Building  
Suite 1030  
330 Grant Street  
Pittsburgh, PA 15219

Telephone No.: (412)765-2241

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E-Mail Address: [rrhoades@rwattorneys.com](mailto:rrhoades@rwattorneys.com)

August 8, 2011

Andy J. Brunette, Manager  
Hopewell Township  
1700 Clark Boulevard  
Aliquippa, PA 15001

**Re: Favorable Determination Letter  
Hopewell Township Police Pension Plan**

Dear Andy:

Enclosed for your review is a favorable determination letter issued by the Internal Revenue Service for the Hopewell Township Police Pension Plan (Plan). The letter affirms that the Plan document complies with all Internal Revenue Code requirements that were required by the 2009 Cumulative List published by the IRS. The letter will expire on January 31, 2014 by which time the Plan will have to be resubmitted to the IRS in order to continue the protection afforded by a favorable determination letter. Even though the letter will not expire until 2014, from time to time, Congress can enact laws and/or the IRS can issue regulations which require the Plan to be amended prior to 2014. The IRS terms these amendments as interim amendments. As interim amendments become due, the Plan will need to be amended for these interim amendments.

Also enclosed is an amendment to the Plan that the Internal Revenue Service required in order to issue the determination letter. As you can see, the proposed amendment simply states that the Township intends the Plan to comply with the Internal Revenue Code and, as such, it has no substantive effect on the operation of the Plan and that retirement benefits are nonforfeitable at Normal Retirement Age. These

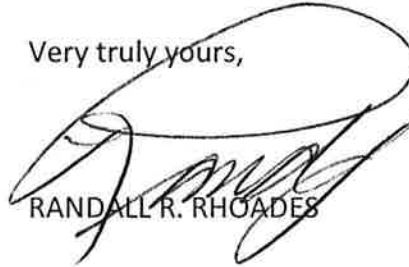
Andy J. Brunette, Manager  
Hopewell Township  
August 8, 2011  
Page 2

amendments were discussed in our May 24, 2011 correspondence, also attached hereto for your convenience.

As to the timing of the enactment of the amendment, it must be adopted within 90 days of the date of the determination, which was issued on July 29, 2011. That means that the amendment must be adopted by October 27, 2011.

I shall be pleased to answer any questions you may have concerning this matter.

Very truly yours,



RANDALL R. RHOADES

RRR:hb  
Enclosures

cc: Michael B. Jones, Solicitor (w/enc.)

Date: JUL 29 2011

HOPEWELL TOWNSHIP  
C/O WILLIAM CARTER  
RHOADES & WODARCZYK LLC  
330 GRANT ST SUITE 1030  
PITTSBURGH, PA 15219

Employer Identification Number:  
25-6001754  
DLN:  
200260001  
Person to Contact:  
TANYA M HUGGINS ID# 31075  
Contact Telephone Number:  
(513) 263-3558  
Plan Name:  
HOPEWELL TOWNSHIP POLICE PENSION  
PLAN  
Plan Number: 001

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

Continued qualification of the plan under its present form will depend on its effect in operation. See section 1.401-1(b)(3) of the Income Tax Regulations. We will review the status of the plan in operation periodically.

The enclosed Publication 794 explains the significance and the scope of this favorable determination letter based on the determination requests selected on your application forms. Publication 794 describes the information that must be retained to have reliance on this favorable determination letter. The publication also provides examples of the effect of a plan's operation on its qualified status and discusses the reporting requirements for qualified plans. Please read Publication 794.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal or local statutes.

This determination letter gives no reliance for any qualification change that becomes effective, any guidance published, or any statutes enacted, after the issuance of the Cumulative List (unless the item has been identified in the Cumulative List) for the cycle under which this application was submitted.

This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than twelve months after the application was received. This letter expires on January 31, 2014. This letter considered the 2009 Cumulative List of Plan Qualification Requirements.

This determination letter is applicable for the amendment(s) executed on 11/13/06 & 08/23/10.

Letter 2002 (DO/CG)

HOPEWELL TOWNSHIP

This determination is subject to your adoption of the proposed amendments submitted in your letter dated May 24, 2011. The proposed amendments should be adopted on or before the date prescribed by the regulations under Code section 401(b).

This determination letter is based solely on your assertion that the plan is entitled to be treated as a Governmental plan under section 414(d) of the Internal Revenue Code.

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

We have sent a copy of this letter to your representative as indicated in the Form 2848 Power of Attorney or appointee as indicated by the Form 8821 Tax Information Authorization.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew E. Zuckerman". The signature is written in a cursive style with a large initial "A" and a distinct "Z".

Andrew E. Zuckerman  
Director, EP Rulings & Agreements

Enclosures:  
Publication 794  
Addendum

HOPEWELL TOWNSHIP

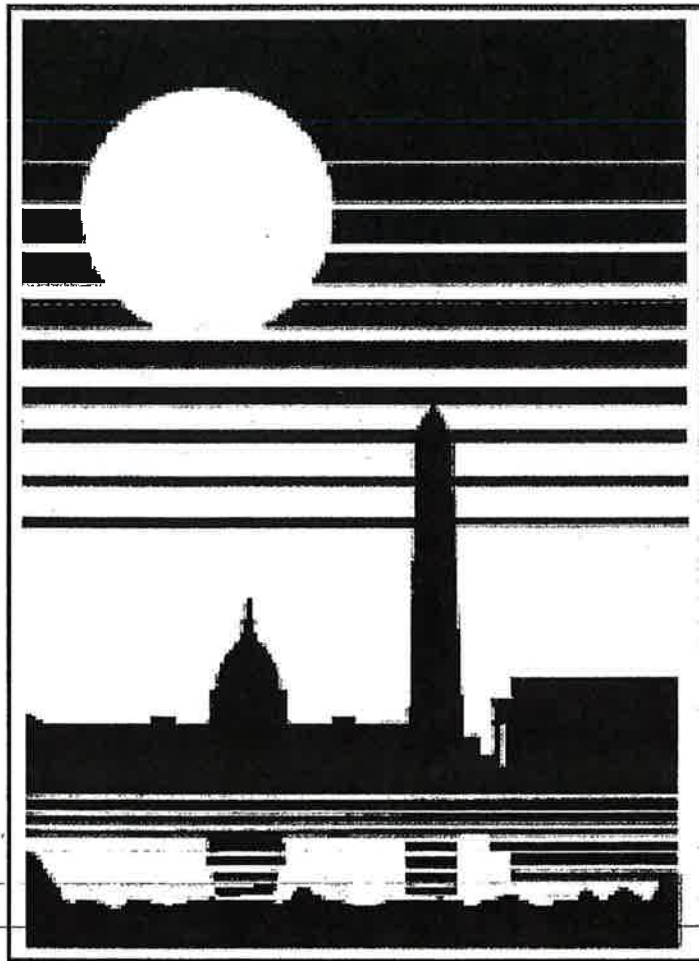
This determination also applies to the amendments dated 06/14/96, 06/08/99, 10/13/99, 12/06/99, 01/09/01 and 12/22/03.



Department  
of the  
Treasury  
Internal  
Revenue  
Service

Publication 794  
(Rev. October 2010)  
Catalog Number 20630M

# Favorable Determination Letter



## Introduction

This publication explains the significance of your favorable determination letter, points out some features that may affect the qualified status of your employee retirement plan and nullify your determination letter without specific notice from us, and provides general information on the reporting requirements for your plan.

## Significance of a Favorable Determination Letter

An employee retirement plan qualified under Internal Revenue Code (IRC) section 401(a) (qualified plan) is entitled to favorable tax treatment. For example, contributions made in accordance with the plan document are generally currently deductible. However, participants will not include these contributions in income until the time they receive a distribution from the plan, at which time special income averaging rates for lump sum distributions may serve to reduce the tax liability. In some cases, taxation may be further deferred by rollover to another qualified plan or individual retirement arrangement. (See Publication 575, Pension and Annuity Income, for further details.) Finally, plan earnings may accumulate tax free. Employee retirement plans that fail to satisfy the requirements under IRC section 401(a) are not entitled to favorable tax treatment. Therefore, many employers desire advance assurance that the terms of their plans satisfy the qualification requirements.

The Internal Revenue Service provides such advance assurance through the determination letter program. A favorable determination letter indicates that, in the opinion of the IRS, the terms of the plan conform to the requirements of IRC section 401(a). A favorable determination letter expresses the IRS's opinion regarding the form of the plan document. However, to be a qualified plan under IRC section 401(a) entitled to favorable tax treatment, a plan must satisfy, in both form and operation, the requirements of IRC section 401(a), including nondiscrimination and coverage requirements. A favorable determination letter may also provide assurance, on the basis of information and demonstrations provided in your application, that the plan satisfies certain of these nondiscrimination and coverage requirements in form or operation. See the following topic, Limitations and Scope of a Favorable Determination Letter, for more details.

## Limitations and Scope of a Favorable Determination Letter

A favorable determination letter is limited in scope. A determination letter generally applies to qualification requirements regarding the form of the plan. A determination letter may also apply to certain operational (non-form) requirements.

Generally, a favorable determination letter does not consider, and may not be relied on with regard to:

- certain requirements under IRC section 401(a)(4), including the requirement that the plan be nondiscriminatory in the amounts of contributions or benefits for highly compensated and nonhighly compensated employees;
- the coverage requirements under IRC sections 410(b) and 401(a)(26); and
- the definition of compensation under IRC section 414(s).

In addition, a favorable determination letter may not be relied on for any qualification changes that becomes effective, any guidance published, or any statutes enacted, after the issuance of the applicable Cumulative List of Changes in Plan Qualification Requirements (Cumulative List) unless the item has been identified in that Cumulative List for the cycle under which the application was submitted. See section 4 of Revenue Procedure (Rev. Proc.) 2007-44, 2007-28 I.R.B. 54.

However, if you requested one or more of the optional nondiscrimination and coverage determinations offered on the determination letter application forms (Form 5300, Form 5307, Schedule Q), your favorable determination letter considers, and may be relied on, with regard to the specific determination(s) you requested, provided you satisfy the following requirement: you must retain copies of the application forms, any required demonstrations, and all correspondence with the IRS Revenue Service related to the application for a favorable determination letter. **A favorable determination letter cannot be relied on with regard to any optional determination request unless all of the required information is retained.**

In addition, the following apply generally to all determination letters:

- If you maintain two or more retirement plans, some of which were either not submitted to the IRS for determination or not disclosed on each application, certain limitations and requirements will not have been considered on an aggregate basis. Therefore, you may not rely on the determination letter regarding the plans when considered as a total package.
- A determination letter for a defined benefit plan may be relied on regarding the requirements of IRC section 401(a)(26) if the application requested a determination regarding section 410(b).
- A determination letter does not consider the special requirements relating to: (a) affiliated service groups, (b) leased employees, or (c) plan assets or liabilities involved in a merger, consolidation, spin-off or transfer of assets with another plan unless the letter includes a statement that the requirements of IRC section 414(m) (affiliated service groups), or 414(n) (leased employees) has been considered.
- No determination letter may be relied on with respect to the effective availability of benefits, rights, or features under the plan. (See section 1.401(a)(4)-4(c) of the Income Tax Regulations.) Reliance on whether benefits, rights, or features are currently available to a non-discriminatory group of employees is provided to the extent requested in the application.
- A determination letter does not consider whether actuarial assumptions are reasonable for funding or deduction purposes or whether a specific contribution is deductible.
- A determination letter does not consider, and may not be relied on with respect to, certain other matters described in section 5 of Rev. Proc. 2009-6, 2009-1 I.R.B. 189 (i.e., whether a plan amendment is part of a pattern of amendments that significantly discriminates in favor of highly compensated employees; the use of the substantiation guidelines contained in Rev. Proc. 93-42, 1993-31 I.R.B. 32; and certain qualified separate lines of

business requirements of IRC section 414(r)).

- The determination letter applies only to the employer and its participants on whose behalf the determination letter was issued.
- A determination letter does not express an opinion whether disability benefits or medical care benefits are acceptable as accident or health plan benefits deductible under IRC section 105 or 106.
- A determination letter does not express an opinion on whether the plan is a governmental plan defined in IRC section 414(d).
- A determination letter does not express an opinion on whether contributions made to a plan treated as a governmental plan defined in IRC section 414(d) constitute employer contributions under IRC section 414(h)(2), nor on whether a governmental excess benefit arrangement satisfies the requirements of IRC section 415(m).

You should become familiar with the terms of the determination letter. Please call the contact person listed on the determination letter if you do not understand any terms in your determination letter.

**Retention of information.** Whether a plan meets the qualification requirements is determined from the information in the written plan document, the application form and the supporting information submitted by the employer. **Therefore, you must retain copies of any demonstrations or other information submitted with your application. Such demonstrations determine the extent of reliance provided by your determination letter. Failure to retain such information may limit the scope of reliance on issues for which demonstrations were provided.**

**Other conditions for reliance.** We have not verified the information submitted with your application. The determination letter will not provide reliance if:

- (1) there has been a misstatement or omission of material facts, (for example, the application indicated that the plan was a governmental plan and it was not a governmental plan);
- (2) the facts subsequently developed are materially different than the facts on

which the determination was made; or

(3) there is a change in applicable law.

**Law changes affecting the plan.** A determination issued to an adopting employer of an individually designed plan will be based on the most recent Cumulative List published prior to the one year period starting February 1<sup>st</sup> and ending January 31<sup>st</sup> in which the determination letter application was filed. The Cumulative List is a list published annually by the IRS that identifies on a year-by-year basis all changes in the qualification requirements resulting from statute changes, regulations, or other guidance published in the Internal Revenue Bulletin that are required to be taken into account in the written plan document. See sections 4, 13, and 14 of Rev. Proc. 2007-44 for further details. Generally, a determination letter issued to an adopting employer of a pre-approved plan (i.e., Master & Prototype (M&P) plan or volume submitter (VS) plan) will be based on the Cumulative List used by the IRS in reviewing the pre-approved plan. However, see section 19 of Rev. Proc. 2007-44 for exceptions to this rule. For terminating plans, a determination letter is based on the law in effect at the time of the plan's proposed date termination. See Section 8 of Rev. Proc. 2007-44.

**Amendments to the plan.** A favorable determination letter issued to an individually designed plan will provide reliance up to and including the expiration date identified on the determination letter. This reliance is conditioned upon the timely adoption of any necessary interim amendments as required by section 5.04 of Rev. Proc. 2007-44. A favorable determination letter issued to an adopting employer of a preapproved plan will provide reliance up to and including the last day of the six-year cycle following the six-year remedial amendment cycle in which the determination letter application was filed. The reliance is conditioned upon the timely adoption of any necessary interim amendments as required by section 5.04 of Rev. Proc. 2007-44. Also see Rev. Proc. 2005-16, 2005-10 I.R.B. 674 sections 5.01 and 15.05 and Announcement 2005-37, 2005-21 I.R.B. 1096.

## Plan Must Qualify in Operation

Generally, a plan qualifies in operation if it continues to satisfy the coverage and nondiscrimination requirements and is maintained according to the terms on which the favorable determination letter was issued.

Changes in facts and other basis on which the determination letter was issued may mean that the determination letter may no longer be relied upon.

Some examples of the effect of a plan's operation on a favorable determination are:

**Not meeting nondiscrimination in amount requirement.** If the determination letter application requested a determination that the plan satisfies the nondiscrimination in amount requirement of section 1.401(a)(4)-1(b)(2) of the regulations on the basis of a design-based safe harbor, the plan will generally continue to satisfy this requirement in operation if the plan is maintained according to its terms. If the determination letter application requested a determination that the plan satisfies the nondiscrimination in amount requirement on the basis of a nondesign-based safe harbor or a general test, and the plan subsequently fails to meet this requirement in operation, the favorable determination letter may no longer be relied upon with respect to this requirement.

**Not meeting minimum coverage requirements.** If the determination letter application includes a request for a determination regarding the ratio percentage test of IRC section 410(b) and the plan subsequently fails to satisfy the ratio percentage test in operation, the letter may no longer be relied upon with respect to the coverage requirements. Likewise, if the determination letter application requests a determination regarding the average benefit test, the letter may no longer be relied upon with respect to the coverage requirements once the plan fails to satisfy the average benefit test in operation.

**Changes in testing methods.** If the determination letter is based in part on a demonstration that a coverage or nondiscrimination requirement is satisfied, and, in the operation of the

plan, the method used to test that this requirement continues to be satisfied is changed (or is required to be changed because the facts have changed) from the method employed in the demonstration, the letter may no longer be relied upon with respect to this requirement.

**Contributions or benefits in excess of the limitations under IRC section 415.** A retirement plan may not provide retirement benefits or, in the case of a defined contribution plan, contributions and other additions, that exceed the limitations specified in IRC section 415. Your plan contains provisions designed to provide benefits within these limitations. Please become familiar with these limitations, for your plan will be disqualified if these limitations are exceeded.

**Top-heavy minimums.** If this plan primarily benefits employees who are key employees, it may be a top-heavy plan and must provide certain minimum benefits and vesting for non-key employees. If your plan provides the accelerated benefits and vesting only for years during which the plan is top-heavy, failure to identify such years and to provide the accelerated vesting and benefits will disqualify the plan.

**Actual deferral percentage or contribution percentage tests.** If this plan provides for cash or deferred arrangements, employer matching contributions, or employee contributions, the determination letter does not consider whether special discrimination tests described in IRC section 401(k)(3) or 401(m)(2) have been satisfied in operation. However, the letter considers whether the terms of the plan satisfy the section 401(k)(3) or 401(m)(2) requirements specified in IRC section 401(k)(3) or 401(m)(2).

## Reporting Requirements

Most plan administrators or employers who maintain an employee benefit plan must file an annual return/report. The following is a general discussion of the forms to be used for this purpose. See the instructions to each form for specific information:

**Form 5500-EZ Annual Return of One-Participant (Owners and their Spouses) Pension Benefit Plans** - generally for a "one-participant" plan, which is a plan that covers only:

- (1) an individual, or an individual and his or her spouse who wholly own a business, whether incorporated or not; or
- (2) partner(s) in a partnership or the partner(s) and the partner's spouse.

If Form 5500-EZ cannot be used, the one-participant plan should use Form 5500, Annual Return/Report of Employee Benefit Plan.

**See Instructions** to Form 5500-EZ for specific rules.

**Note:** A "one-participant" plan that has no more than \$250,000 in assets at the end of the plan year is not required to file a return. However, Form 5500-EZ must be filed for any subsequent year in which plan assets exceed \$250,000. If two or more one-participant plans have more than \$250,000 in assets, a separate Form 5500-EZ must be filed for each plan.

Instead of filing the paper Form 5500-EZ, plan administrators or employers may choose to file electronically using Form 5500-SF. Detailed information for electronic filing is available in the 2009 Instructions for Form 5500-EZ or at [www.efast.dol.gov](http://www.efast.dol.gov).

A "Final" Form 5500-EZ must be filed if the plan is terminated.

**Form 5500, Annual Return/Report of Employee Benefit Plan** - for a pension benefit plan that is not eligible to file Form 5500-EZ.

**Note.** Keogh (H.R. 10) plans having over \$250,000 in assets are required to file an annual return even if the only participants are owner-employees. The term "owner-employee" includes a partner who owns more than 10% interest in either the capital or profits of the partnership. This applies to both defined contribution and defined benefit plans.

**Form 5330 for prohibited transactions.** Transactions between a plan and someone having a relationship to the plan (disqualified person) are prohibited, unless specifically exempted from this requirement. A few examples are loans, sales and exchanges of property, leasing of property, furnishing goods or services, and use of plan assets by the disqualified person. Disqualified persons who engage in a prohibited transaction for which there is no exception must file Form 5330 by the last day of the seventh month after the end of the tax year of the disqualified person.

**Form 5330 for tax on nondeductible employer contributions to qualified plans** - If contributions are made to this plan in excess of the amount deductible, a tax may be imposed upon the excess contribution. Form 5330 must be filed by the last day of the seventh month after the end of the employer's tax year.

**Form 5330 for tax on excess contributions to cash or deferred arrangements or excess employee contributions or employer matching contributions** - If a plan includes a cash or deferred arrangement (IRC section 401(k)) or provides for employee contributions or employer matching contributions (IRC section 401(m)), then excess contributions that would cause the plan to fail the actual deferral percentage or the actual contribution percentage test are subject to a tax unless the excess is eliminated within 2½ months after the end of the plan year. Form 5330 must be filed by the due date of the employer's tax return for the plan year in which the tax was incurred.

**Form 5330 for tax on reversions of plan assets** - Under IRC section 4980, a tax is payable on the amount of almost any employer reversion of plan assets. Form 5330 must be filed by the last day of the month following the month in which the reversion occurred.

**Form 5310-A for certain transactions** - Under IRC section 6058(b), an actuarial statement is required at least 30 days before a merger, consolidation, or transfer (including spin-off) of assets to another plan. This statement is required for all plans. However, penalties for non-filing will not apply to defined contribution plans for which:

- (1) The sum of the account balances in each plan equals the fair market value of all plan assets,
- (2) The assets of each plan are combined to form the assets of the plan as merged,
- (3) Immediately after a merger, the account balance of each participant is equal to the sum of the account balances of the participant immediately before the merger, and
- (4) The plans must not have an unamortized waiver or unallocated suspense account.

Penalties will also not apply if the assets transferred are less than three percent of the assets of the plan involved in the transfer (spinoff), and the transaction is not one of a series of two or more transfers (spinoff transactions) that are, in substance, one transaction.

The purpose of the above discussions is to illustrate some of the principal filing requirements that apply to pension plans. This is not an exclusive listing of all returns and schedules that must be filed.

# RHOADES & WODARCZYK

A Limited Liability Company

The Grant Building  
Suite 1030  
330 Grant Street  
Pittsburgh, PA 15219

Telephone No.: (412)765-2241

Facsimile No.: (412)765-2240

E-Mail Address: [rrhoades@rwattorneys.com](mailto:rrhoades@rwattorneys.com)

May 24, 2011

Andy J. Brunette, Manager  
Hopewell Township  
1700 Clark Boulevard  
Aliquippa, PA 15001

**Re: IRS Requests for Additional Information  
Hopewell Township Police Pension Plan**

Dear Andy:

Please find enclosed our response to requests received from the Internal Revenue Service with respect to the above-referenced Plan. These requests from the IRS, made via correspondence dated May 12, 2011, asked for two amendments and that we identify an existing provision in the plan document.

The requested changes are minor, relatively common, and in no way do they affect the substance of the plan. The changes are in fact cosmetic because the plan already substantively satisfied those requirements. However, we have found that the IRS often requests that plan provisions be amended to fit a preferred format. The IRS requested that the plan should specifically state that the employee is 100% vested at normal retirement age (as defined in the plan) and that it intends to satisfy the requirements of 401(a). Under the plan, an officer is 100% vested after 12 years of service and is of normal retirement age after 25 years of service and attainment of age 50. Adding a provision that the plan vest upon attainment of normal retirement age does not bestow any additional benefit upon the Township's officers because the definition of normal retirement age includes a service requirement that ensures that normal retirement age can only be attained after 25 years of service.. The plan in effect already operated in compliance with the vesting requirement and contained in the preamble a clause stating the plan intended to satisfy 401(a). Again, requests such as

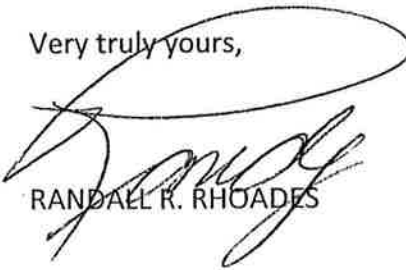
Andy J. Brunette, Manager  
Hopewell Township  
May 24, 2011  
Page 2

those made here in connection with IRS review of a plan prior to issuance of a determination letter are quite common.

Please note that the amendments are provided as proposals only. The amendments do not need adopted at this time. The IRS will indicate when it issues the determination letter which amendments must be adopted for the determination letter to be effective.

I shall be pleased to answer any questions you may have concerning this matter.

Very truly yours,



RANDALL R. RHOADES

RRR:hb  
Enclosure

cc: Michael B. Jones, Solicitor (w/enc.)

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

DEPARTMENT OF THE TREASURY

Date: JUL 29 2011

HOPEWELL TOWNSHIP  
1700 CLARK BLVD MUNICIPAL BLG  
ALIQUIPPA, PA 15001

Employer Identification Number:  
25-6001754  
DLN:  
200260001  
Person to Contact:  
TANYA M HUGGINS ID# 31075  
Contact Telephone Number:  
(513) 263-3558  
Plan Name:  
HOPEWELL TOWNSHIP POLICE PENSION  
PLAN  
Plan Number: 001

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

Continued qualification of the plan under its present form will depend on its effect in operation. See section 1.401-1(b)(3) of the Income Tax Regulations. We will review the status of the plan in operation periodically.

The enclosed Publication 794 explains the significance and the scope of this favorable determination letter based on the determination requests selected on your application forms. Publication 794 describes the information that must be retained to have reliance on this favorable determination letter. The publication also provides examples of the effect of a plan's operation on its qualified status and discusses the reporting requirements for qualified plans. Please read Publication 794.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal or local statutes.

This determination letter gives no reliance for any qualification change that becomes effective, any guidance published, or any statutes enacted, after the issuance of the Cumulative List (unless the item has been identified in the Cumulative List) for the cycle under which this application was submitted.

This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than twelve months after the application was received. This letter expires on January 31, 2014. This letter considered the 2009 Cumulative List of Plan Qualification Requirements.

This determination letter is applicable for the amendment(s) executed on 11/13/06 & 08/23/10.

Letter 2002 (DO/CG)

HOPEWELL TOWNSHIP

This determination is subject to your adoption of the proposed amendments submitted in your letter dated May 24, 2011. The proposed amendments should be adopted on or before the date prescribed by the regulations under Code section 401(b).

This determination letter is based solely on your assertion that the plan is entitled to be treated as a Governmental plan under section 414(d) of the Internal Revenue Code.

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

We have sent a copy of this letter to your representative as indicated in the Form 2848 Power of Attorney or appointee as indicated by the Form 8821 Tax Information Authorization.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew E. Zuckerman". The signature is written in a cursive style with a large initial "A" and "Z".

Andrew E. Zuckerman  
Director, EP Rulings & Agreements

Enclosures:  
Publication 794  
Addendum

HOPEWELL TOWNSHIP

This determination also applies to the amendments dated 06/14/96, 06/08/99, 10/13/99, 12/06/99, 01/09/01 and 12/22/03.



Department  
of the  
Treasury  
Internal  
Revenue  
Service

Publication 794  
(Rev. October 2010)  
Catalog Number 20630M

# Favorable Determination Letter

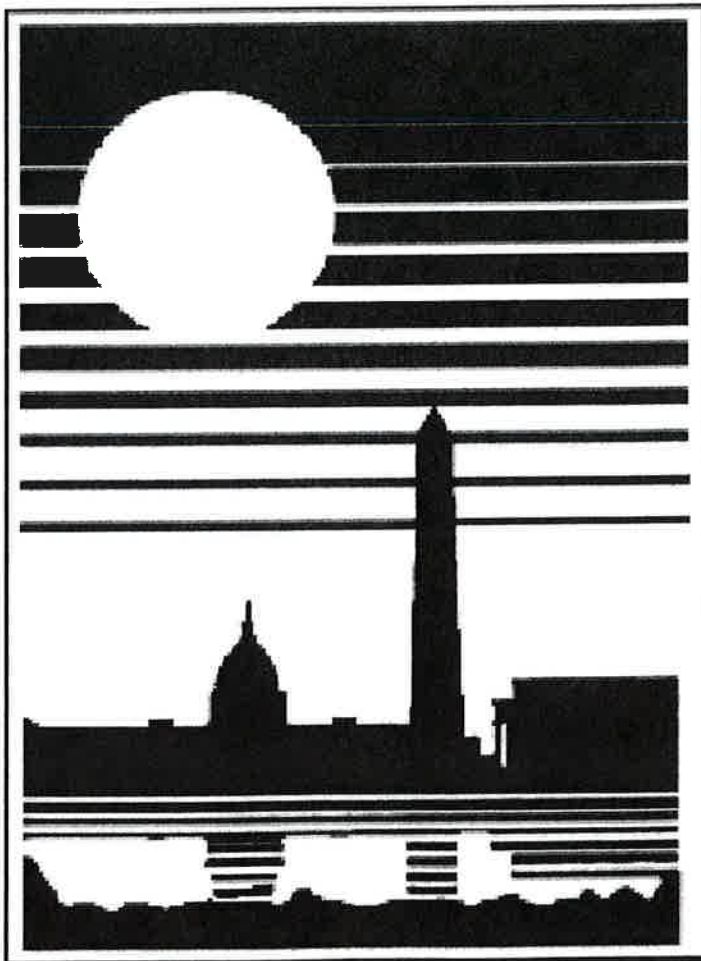
## Introduction

This publication explains the significance of your favorable determination letter, points out some features that may affect the qualified status of your employee retirement plan and nullify your determination letter without specific notice from us, and provides general information on the reporting requirements for your plan.

## Significance of a Favorable Determination Letter

An employee retirement plan qualified under Internal Revenue Code (IRC) section 401(a) (qualified plan) is entitled to favorable tax treatment. For example, contributions made in accordance with the plan document are generally currently deductible. However, participants will not include these contributions in income until the time they receive a distribution from the plan, at which time special income averaging rates for lump sum distributions may serve to reduce the tax liability. In some cases, taxation may be further deferred by rollover to another qualified plan or individual retirement arrangement. (See Publication 575, Pension and Annuity Income, for further details.) Finally, plan earnings may accumulate tax free. Employee retirement plans that fail to satisfy the requirements under IRC section 401(a) are not entitled to favorable tax treatment. Therefore, many employers desire advance assurance that the terms of their plans satisfy the qualification requirements.

The Internal Revenue Service provides such advance assurance through the determination letter program. A favorable determination letter indicates that, in the opinion of the IRS, the terms of the plan conform to the requirements of IRC section 401(a). A favorable determination letter expresses the IRS's opinion regarding the form of the plan document. However, to be a qualified plan under IRC section 401(a) entitled to favorable tax treatment, a plan must satisfy, in both form and operation, the requirements of IRC section 401(a), including nondiscrimination and coverage requirements. A favorable determination letter may also provide assurance, on the basis of information and demonstrations provided in your application, that the plan satisfies certain of these nondiscrimination and coverage requirements in form or operation. See the following topic, Limitations and Scope of a Favorable Determination Letter, for more details.



## Limitations and Scope of a Favorable Determination Letter

A favorable determination letter is limited in scope. A determination letter generally applies to qualification requirements regarding the form of the plan. A determination letter may also apply to certain operational (non-form) requirements.

Generally, a favorable determination letter does not consider, and may not be relied on with regard to:

- certain requirements under IRC section 401(a)(4), including the requirement that the plan be nondiscriminatory in the amounts of contributions or benefits for highly compensated and nonhighly compensated employees;
- the coverage requirements under IRC sections 410(b) and 401(a)(26); and
- the definition of compensation under IRC section 414(s).

In addition, a favorable determination letter may not be relied on for any qualification changes that becomes effective, any guidance published, or any statutes enacted, after the issuance of the applicable Cumulative List of Changes in Plan Qualification Requirements (Cumulative List) unless the item has been identified in that Cumulative List for the cycle under which the application was submitted. See section 4 of Revenue Procedure (Rev. Proc.) 2007-44, 2007-28 I.R.B. 54.

However, if you requested one or more of the optional nondiscrimination and coverage determinations offered on the determination letter application forms (Form 5300, Form 5307, Schedule Q), your favorable determination letter considers, and may be relied on, with regard to the specific determination(s) you requested, provided you satisfy the following requirement: you must retain copies of the application forms, any required demonstrations, and all correspondence with the IRS Revenue Service related to the application for a favorable determination letter. **A favorable determination letter cannot be relied on with regard to any optional determination request unless all of the required information is retained.**

In addition, the following apply generally to all determination letters:

- If you maintain two or more retirement plans, some of which were either not submitted to the IRS for determination or not disclosed on each application, certain limitations and requirements will not have been considered on an aggregate basis. Therefore, you may not rely on the determination letter regarding the plans when considered as a total package.
- A determination letter for a defined benefit plan may be relied on regarding the requirements of IRC section 401(a)(26) if the application requested a determination regarding section 410(b).
- A determination letter does not consider the special requirements relating to: (a) affiliated service groups, (b) leased employees, or (c) plan assets or liabilities involved in a merger, consolidation, spin-off or transfer of assets with another plan unless the letter includes a statement that the requirements of IRC section 414(m) (affiliated service groups), or 414(n) (leased employees) has been considered.
- No determination letter may be relied on with respect to the effective availability of benefits, rights, or features under the plan. (See section 1.401(a)(4)-4(c) of the Income Tax Regulations.) Reliance on whether benefits, rights, or features are currently available to a non-discriminatory group of employees is provided to the extent requested in the application.
- A determination letter does not consider whether actuarial assumptions are reasonable for funding or deduction purposes or whether a specific contribution is deductible.
- A determination letter does not consider, and may not be relied on with respect to, certain other matters described in section 5 of Rev. Proc. 2009-6, 2009-1 I.R.B. 189 (i.e., whether a plan amendment is part of a pattern of amendments that significantly discriminates in favor of highly compensated employees; the use of the substantiation guidelines contained in Rev. Proc. 93-42, 1993-31 I.R.B. 32; and certain qualified separate lines of

business requirements of IRC section 414(r)).

- The determination letter applies only to the employer and its participants on whose behalf the determination letter was issued.
- A determination letter does not express an opinion whether disability benefits or medical care benefits are acceptable as accident or health plan benefits deductible under IRC section 105 or 106.
- A determination letter does not express an opinion on whether the plan is a governmental plan defined in IRC section 414(d).
- A determination letter does not express an opinion on whether contributions made to a plan treated as a governmental plan defined in IRC section 414(d) constitute employer contributions under IRC section 414(h)(2), nor on whether a governmental excess benefit arrangement satisfies the requirements of IRC section 415(m).

You should become familiar with the terms of the determination letter. Please call the contact person listed on the determination letter if you do not understand any terms in your determination letter.

**Retention of information.** Whether a plan meets the qualification requirements is determined from the information in the written plan document, the application form and the supporting information submitted by the employer. **Therefore, you must retain copies of any demonstrations or other information submitted with your application. Such demonstrations determine the extent of reliance provided by your determination letter. Failure to retain such information may limit the scope of reliance on issues for which demonstrations were provided.**

**Other conditions for reliance.** We have not verified the information submitted with your application. The determination letter will not provide reliance if:

- (1) there has been a misstatement or omission of material facts, (for example, the application indicated that the plan was a governmental plan and it was not a governmental plan);
- (2) the facts subsequently developed are materially different than the facts on

which the determination was made; or

(3) there is a change in applicable law.

**Law changes affecting the plan.** A determination issued to an adopting employer of an individually designed plan will be based on the most recent Cumulative List published prior to the one year period starting February 1<sup>st</sup> and ending January 31<sup>st</sup> in which the determination letter application was filed. The Cumulative List is a list published annually by the IRS that identifies on a year-by-year basis all changes in the qualification requirements resulting from statute changes, regulations, or other guidance published in the Internal Revenue Bulletin that are required to be taken into account in the written plan document. See sections 4, 13, and 14 of Rev. Proc. 2007-44 for further details. Generally, a determination letter issued to an adopting employer of a pre-approved plan (i.e., Master & Prototype (M&P) plan or volume submitter (VS) plan) will be based on the Cumulative List used by the IRS in reviewing the pre-approved plan. However, see section 19 of Rev. Proc. 2007-44 for exceptions to this rule. For terminating plans, a determination letter is based on the law in effect at the time of the plan's proposed date termination. See Section 8 of Rev. Proc. 2007-44.

**Amendments to the plan.** A favorable determination letter issued to an individually designed plan will provide reliance up to and including the expiration date identified on the determination letter. This reliance is conditioned upon the timely adoption of any necessary interim amendments as required by section 5.04 of Rev. Proc. 2007-44. A favorable determination letter issued to an adopting employer of a preapproved plan will provide reliance up to and including the last day of the six-year cycle following the six-year remedial amendment cycle in which the determination letter application was filed. The reliance is conditioned upon the timely adoption of any necessary interim amendments as required by section 5.04 of Rev. Proc. 2007-44. Also see Rev. Proc. 2005-16, 2005-10 I.R.B. 674 sections 5.01 and 15.05 and Announcement 2005-37, 2005-21 I.R.B. 1096.

## Plan Must Qualify in Operation

Generally, a plan qualifies in operation if it continues to satisfy the coverage and nondiscrimination requirements and is maintained according to the terms on which the favorable determination letter was issued.

Changes in facts and other basis on which the determination letter was issued may mean that the determination letter may no longer be relied upon.

Some examples of the effect of a plan's operation on a favorable determination are:

**Not meeting nondiscrimination in amount requirement.** If the determination letter application requested a determination that the plan satisfies the nondiscrimination in amount requirement of section 1.401(a)(4)-1(b)(2) of the regulations on the basis of a design-based safe harbor, the plan will generally continue to satisfy this requirement in operation if the plan is maintained according to its terms. If the determination letter application requested a determination that the plan satisfies the nondiscrimination in amount requirement on the basis of a nondesign-based safe harbor or a general test, and the plan subsequently fails to meet this requirement in operation, the favorable determination letter may no longer be relied upon with respect to this requirement.

**Not meeting minimum coverage requirements.** If the determination letter application includes a request for a determination regarding the ratio percentage test of IRC section 410(b) and the plan subsequently fails to satisfy the ratio percentage test in operation, the letter may no longer be relied upon with respect to the coverage requirements. Likewise, if the determination letter application requests a determination regarding the average benefit test, the letter may no longer be relied on with respect to the coverage requirements once the plan fails to satisfy the average benefit test in operation.

**Changes in testing methods.** If the determination letter is based in part on a demonstration that a coverage or nondiscrimination requirement is satisfied, and, in the operation of the

plan, the method used to test that this requirement continues to be satisfied is changed (or is required to be changed because the facts have changed) from the method employed in the demonstration, the letter may no longer be relied upon with respect to this requirement.

**Contributions or benefits in excess of the limitations under IRC section 415.** A retirement plan may not provide retirement benefits or, in the case of a defined contribution plan, contributions and other additions, that exceed the limitations specified in IRC section 415. Your plan contains provisions designed to provide benefits within these limitations. Please become familiar with these limitations, for your plan will be disqualified if these limitations are exceeded.

**Top-heavy minimums.** If this plan primarily benefits employees who are key employees, it may be a top-heavy plan and must provide certain minimum benefits and vesting for non-key employees. If your plan provides the accelerated benefits and vesting only for years during which the plan is top-heavy, failure to identify such years and to provide the accelerated vesting and benefits will disqualify the plan.

**Actual deferral percentage or contribution percentage tests.** If this plan provides for cash or deferred arrangements, employer matching contributions, or employee contributions, the determination letter does not consider whether special discrimination tests described in IRC section 401(k)(3) or 401(m)(2) have been satisfied in operation. However, the letter considers whether the terms of the plan satisfy the section 401(k)(3) or 401(m)(2) requirements specified in IRC section 401(k)(3) or 401(m)(2).

## Reporting Requirements

Most plan administrators or employers who maintain an employee benefit plan must file an annual return/report. The following is a general discussion of the forms to be used for this purpose. See the instructions to each form for specific information:

**Form 5500-EZ Annual Return of One-Participant (Owners and their Spouses) Pension Benefit Plans** - generally for a "one-participant" plan, which is a plan that covers only:

- (1) an individual, or an individual and his or her spouse who wholly own a business, whether incorporated or not; or
- (2) partner(s) in a partnership or the partner(s) and the partner's spouse.

If Form 5500-EZ cannot be used, the one-participant plan should use Form 5500, Annual Return/Report of Employee Benefit Plan.

**See Instructions** to Form 5500-EZ for specific rules.

**Note:** A "one-participant" plan that has no more than \$250,000 in assets at the end of the plan year is not required to file a return. However, Form 5500-EZ must be filed for any subsequent year in which plan assets exceed \$250,000. If two or more one-participant plans have more than \$250,000 in assets, a separate Form 5500-EZ must be filed for each plan.

Instead of filing the paper Form 5500-EZ, plan administrators or employers may choose to file electronically using Form 5500-SF. Detailed information for electronic filing is available in the 2009 Instructions for Form 5500-EZ or at [www.efast.dol.gov](http://www.efast.dol.gov).

A "Final" Form 5500-EZ must be filed if the plan is terminated.

**Form 5500, Annual Return/Report of Employee Benefit Plan** – for a pension benefit plan that is not eligible to file Form 5500-EZ.

**Note.** Keogh (H.R. 10) plans having over \$250,000 in assets are required to file an annual return even if the only participants are owner-employees. The term "owner-employee" includes a partner who owns more than 10% interest in either the capital or profits of the partnership. This applies to both defined contribution and defined benefit plans.

**Form 5330 for prohibited transactions.** Transactions between a plan and someone having a relationship to the plan (disqualified person) are prohibited, unless specifically exempted from this requirement. A few examples are loans, sales and exchanges of property, leasing of property, furnishing goods or services, and use of plan assets by the disqualified person. Disqualified persons who engage in a prohibited transaction for which there is no exception must file Form 5330 by the last day of the seventh month after the end of the tax year of the disqualified person.

**Form 5330 for tax on nondeductible employer contributions to qualified plans** - If contributions are made to this plan in excess of the amount deductible, a tax may be imposed upon the excess contribution. Form 5330 must be filed by the last day of the seventh month after the end of the employer's tax year.

**Form 5330 for tax on excess contributions to cash or deferred arrangements or excess employee contributions or employer matching contributions** - If a plan includes a cash or deferred arrangement (IRC section 401(k)) or provides for employee contributions or employer matching contributions (IRC section 401(m)), then excess contributions that would cause the plan to fail the actual deferral percentage or the actual contribution percentage test are subject to a tax unless the excess is eliminated within 2½ months after the end of the plan year. Form 5330 must be filed by the due date of the employer's tax return for the plan year in which the tax was incurred.

**Form 5330 for tax on reversions of plan assets** - Under IRC section 4980, a tax is payable on the amount of almost any employer reversion of plan assets. Form 5330 must be filed by the last day of the month following the month in which the reversion occurred.

**Form 5310-A for certain transactions** - Under IRC section 6058(b), an actuarial statement is required at least 30 days before a merger, consolidation, or transfer (including spin-off) of assets to another plan. This statement is required for all plans. However, penalties for non-filing will not apply to defined contribution plans for which:

- (1) The sum of the account balances in each plan equals the fair market value of all plan assets,
- (2) The assets of each plan are combined to form the assets of the plan as merged,
- (3) Immediately after a merger, the account balance of each participant is equal to the sum of the account balances of the participant immediately before the merger, and
- (4) The plans must not have an unamortized waiver or unallocated suspense account.

Penalties will also not apply if the assets transferred are less than three percent of the assets of the plan involved in the transfer (spinoff), and the transaction is not one of a series of two or more transfers (spinoff transactions) that are, in substance, one transaction.

The purpose of the above discussions is to illustrate some of the principal filing requirements that apply to pension plans. This is not an exclusive listing of all returns and schedules that must be filed.

**TOWNSHIP OF HOPEWELL  
Beaver County, Pennsylvania  
BOARD OF COMMISSIONERS  
WORKSHOP MINUTES**

September 12, 2011  
Meeting in Session at 6:49 p.m.

**6:00pm; Interviews for the vacant Care Taker and Part Time Public Works Position**

**6:49pm: Workshop Meeting Called to Order by Mr. Bufalini and that the meeting will be recorded**

**ROLL CALL**

President

Richard Bufalini

Vice President

Norm Kraus Arrived at 7: 13pm

Commissioners

Nick DiPietro

Joe Kusnir Absent

Brian Rohm

Others Present

Andy Brunette, Township Manager/Controller

Marie Stratakis-Hartman, Township Engineer

Mike Jones Township Solicitor

**6:52pm CITIZENS FORUM**

**Don Tramp Shadow Lakes Engineer with the Tramp Corporation**

Gave a brief presentation on the Beaver Lakes Subdivision, and asked the Board of Commissioners to approve the subdivision. Mr. Tramp was advised that there were items missing in the subdivision submission and that those items should be rectified by the next Commissioners meeting on September 26, 2011. After everything is completed the Board will consider approval at that time.

**Debbie Trillow 102 McKenna Drive**

Mrs. Trillow passed out information she received on McKenna Drive from a right-to-know request from the Township to the Commissioners and asked the Board where they stood and what was their position on McKenna Drive. It is Mrs. Trillow's position that because of past practice McKenna Drive is now a Township road. Mr. Bufalini stated that Mr. Jones has not yet had a chance to look at this issue and that it will be discussed in executive session.

**Karen Junak, Junak's Auto 337 Franklin Ave Aliquippa, PA**

Mrs. Junak wanted to introduce herself and her business to the Commissioners. Junak's Auto has been servicing the Township for many years as its towing representative. Mrs. Junak is requesting that the Township sign a contract with her company as they move forward in the future for any towing service. The Board advised Mrs. Junak to please submit any contract proposal to the Township Solicitor for review.

**Jim Mixer 80 acres in the Sweet Brier Plan the old Zernich property**

Mr. Mixer complained about resident Maloney who lives in Sweet Brier dumping dirt on his property, and grading land without the proper permits on their property as well as cutting down trees and dumping approximately 30 tri-axles of dirt on his property. Mr. Mixer has asked the Township to intervene in this issue of dirt on his property.

7:06pm **ENGINEERS REPORT** Marie Stratakis-Hartman (Report on File)

7:28pm **CITIZEN COMMENTS PERTAINING TO THE BUSINESS AGENDA** None

7:29pm **BUSINESS AGENDA**

Mr. DiPietro Motion to approve the Workshop Minutes of August 8, 2011  
Mr. Kraus Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes  
Motion Carried

Mr. Kraus Motion to approve the list of bills dated for September 12, 2011  
Mr. Rohm Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes  
Motion Carried

Mr. Kraus Motion to approve Resolution R-2011-22 authorizing Gene Ungarean as the authorized project director for the Beaver County D.U.I. Task Force Impaired Driving Grant between the months of October 2011 to September 2012

Mr. DiPietro Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes  
Motion Carried

Mr. Kraus Motion to approve Resolution R-2011-23 relative to the establishment and maintenance of Township employee pension, annuity, insurance and benefit fund or funds, to amend certain provisions of the pension plan or program applicable to the Police of said Township and to amend certain aspects of such pension plan or program

Mr. Rohm Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes  
Motion Carried

Mr. Kraus Motion to approve the contract with eCivis grant network in the amount of \$2,600.00 for services between November 2011 to November 2012 per budget line item 1-414-463

Mr. DiPietro Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes

Motion Carried

Mr. DiPietro Motion to approve DJ Norm Ely for Fall Fest October 8, 2011 in the amount of \$225.00 per budget line item 1-454-475 as recommended by the Park Board unanimously

Mr. Rohm Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes

Motion Carried

**7:35pm** **ITEMS FOR DISCUSSION**

All items for discussion in regards to engineering were addressed in the engineers report and are on file at the Township Building.

Mike Jones updated the Board on the pending drilling ordinance and advised the Board that he would make some changes and revisions in the ordinance based on the site visit to the drilling site. Mr. Jones continues to work on the revised grading and filling ordinance with the Township engineer, new grading permit fees, and he also advised the board that he is also working on the reciprocating police coverage to neighboring communities' ordinance.

Mr. Jones advised the Board that he could add language to the existing ordinance to include length of driveways provisions

The manager reviewed with the Board the Hopewell Township's 2012 municipal pension obligations.

Mr. Rohm Motion to appoint George Medditch effective September 12, 2011 to the Hopewell Township Planning Board term to expire December 31, 2014

Mr. Kraus Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes

Motion Carried

Mr. DiPietro Motion to appoint Jackie Zelechowski effective September 12, 2011 to the Hopewell Township Park Board as an alternate  
Mr. Kraus Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes

Motion Carried

Mr. Kraus Motion to approve the painting and the sealing of the municipal parking lot by Rich Zihmer in the amount of \$1,650.00 per budget line item 1-409-373  
Mr. Bufalini Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes

Motion Carried

**7:50pm EXECUTIVE SESSION IN**

**9:11pm EXECUTIVE SESSION OUT**

Mr. Rohm Motion to appoint Bryan Conforto as Hopewell Township's Park Caretaker effective September 12, 2011  
Mr. DiPietro Second the motion

Roll Call Vote:

Mr. DiPietro Yes  
Mr. Kusnir Absent  
Mr. Rohm Yes  
Mr. Kraus Yes  
Mr. Bufalini Yes

Motion Carried

**9:12pm NEW BUSINESS**

**Rich Bufalini Commissioner**

The Board agreed unanimously agreed to send a letter to Steve Robinson in response to his email that was sent to the Commissioners Bufalini, Kraus, and Rohm stating that the Township will not be reimbursing Mr. Robinson for any additional expenses that went over the agreed upon \$6,000.00 from the full and final settlement and release agreement that was signed on February 8<sup>th</sup>, 2010.

Mr. Bufalini also wanted to thank Mark Faiella for putting together the Park volunteer dinner and that he did a great job with that function. Mr. Bufalini also thanked the Park Board and all the volunteers for their work throughout the year volunteering for events.

Mr. Bufalini also wanted to recognize the 911 memorial service Sunday morning at the Junior High School and stated that it was a very moving service

**9:19pm**            **OLD BUSINESS**

**Brian Rohm Commissioner**

Mr. Rohm inquired on the status of the demolition of the Duncan property located on Laird and Kane Road. The Manager advised Mr. Rohm that Unis Demolition had filled out the permit and that Mr. Unis needs to cap the sewer lines before the Sewer Department will release the permit.

The Board of Commissioners wanted to express their concerns with the installation of the new welcome to Hopewell High School Signs that the lettering of the names of the champions on the signs were to small and hard to see. The Board directed the Manager to call Dobbish signs and express their concerns and displeasure with the signs and to see if there was anything they could do to make the names bigger.

**9:28pm**            **ADJOURNMENT**

Mr. Kraus            Motion to adjourn  
Mr. DiPietro        Second the motion  
Voice Vote:        All in favor  
Motion Carried

Minutes Recorded by: Andy J. Brunette 09/12/11  
Minutes Prepared by: Andy J. Brunette 09/13/11