

UNITED UNION OF ROOFERS,  
WATERPROOFERS AND ALLIED WORKERS  
1651 E 24<sup>TH</sup> Street, Cleveland, Ohio 44114  
AFFILIATED WITH AFL-CIO AND BUILDING AND CONSTRUCTION TRADES DEPARTMENT

**Local Union No. 44**

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**Kay H. Oshel**  
**Director of the Office of Policy, Reports**  
**and Disclosure**  
**Office of Labor-Management Standards**  
**U.S. Department of Labor**  
**200 Constitution Avenue N.W.**  
**Room N-5609**  
**Washington, D.C.20210**

Dear Director:

I am an officer and member of the Roofers Union Local 44 and a trustee of the Roofers and Waterproofers Local 44 Pension and Welfare Funds. I vigorously oppose the Form T-1 regulations. The goal of increasing transparency is a poor excuse for the government's effort to impose additional and costly burdens on the union and its small staff. Our union's transactions are already transparent. Annually, our records are independently audited by a certified public accountant. Detailed disclosures are made to members at monthly meetings. Formal reporting is made annually on our Form LM-2. The fringe benefit funds are also audited annually. They file detailed Form 5500's. The pension fund participants receive separate summary annual financial reports every year.

This union is obliged to maintain the privacy of its members and retirees. It would be a breach of union fiduciary duty to publicly distribute a union membership list because it could be misused by mass mailers, solicitors, criminals, spammers, etc. Yet, the Form T-1 regulations would compel this union to publicly identify its most vulnerable class of members—the retirees—and to reveal the amount of money that they receive each year from the pension fund.

This Local Union does not maintain information about fringe benefit fund transactions as union records. The fringe benefit funds are separate entities. Yet, the proposed T-1 regulations would oblige the union to obtain substantial amounts of fringe benefit information and to release all of it to the government (and public) on T-1 reports. The costs and burdens are too high. These regulations should not be imposed.

We view the proposed FormT-1 regulations as another form of union-busting. The improperly motivated regulations must be revised to drop the requirements of reporting information about transactions from the separate fringe benefits funds.

Very truly yours