

**NOTICE TO EMPLOYEES
OF UNIVERSITY OF MAINE SYSTEM**

**University of Maine System Retirement Plan
for Classified Staff**

1. Notice to: Eligible employees

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee benefit pension plan (referred to in this notice as the "Plan"):

2. Name of Plan: University of Maine System Retirement Plan
for Classified Staff (the "Plan")
3. Plan ID Number: 001
4. Name and Address of Applicant: University of Maine System
16 Central Street
Bangor, ME 04401
5. Applicant Employer Identification
Number: 01-6000769
6. Name and Address of Plan
Administrator: University of Maine System
16 Central Street
Bangor, ME 04401

7. The application will be filed on January 28, 2014 for an advance determination as to whether the Plan meets the qualification requirements of section 401(a) or 403(a) of the Internal Revenue Code of 1986, with respect to the Plan's amendment.

The application will be filed with:

Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, KY 41012-0192

8. The employees eligible to participate under the Plan are:

Defined Benefit Plan and Optional Retirement Savings Plan (ORSP): Eligible employees as of June 30, 1998 who elected to stay in the Defined Benefit Plan and who elect to make contributions to the ORSP.

Basic Retirement Plan: Active participants who as of June 30, 1998 had not attained age 50, active participants who as of June 30, 1998 had attained age 50 but who elected to participate in the Basic Retirement Plan, and active employees hired on or after July 1, 1998.

Employees who participate in another retirement plan to which the University contributes are not eligible to participate in this plan.

9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of the Plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. Any such comments should be submitted to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding the qualification of the Plan. If the Department declines to comment on all or some of the matters you raise, you may individually or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this Plan is 10. If you request the Department to comment, your comment must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) The information contained in items 2 through 5 of this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
Attention: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by them by March 14, 2014 [45 days after January 28, 2014]. However, if there are matters that you request the Department of Labor to comment upon in your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 14, 2014 [45 days after January 28, 2014], whichever is later, but not after March 29, 2014 [60 days after January 28, 2014]. A request to the Department to comment on your behalf must be received by it by February 12, 2014 [15 days after January 28, 2014], if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 22, 2014 [25 days after January 28, 2014], if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instruction regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2013-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of Section 17 of Revenue Procedure 2013-6) is available at the offices of the Plan Administrator during regular business hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)