

## **NOTICE TO INTERESTED PARTIES**

1. **Notice To:** Participants in the Middlebury College Core Retirement Plan.

An application is to be made to the Internal Revenue Service for a determination on the qualification of the following employee pension benefit plan:

2. Plan Name: The Middlebury College Core Retirement Plan
3. Plan Number: 005
4. Name and Address of Applicant: Middlebury College, Middlebury, Vermont
5. EIN of Applicant: 03-0179298
6. Name and Address of Plan Administrator: Middlebury College, Middlebury, Vermont
7. The application will be filed on January 31, 2014 for determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the Plan's amendment and restatement.

The application will be filed with:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

8. Subject to satisfaction of the Plan's service-related requirements, all Middlebury College faculty and staff members who are paid through the Middlebury College U.S. payroll are eligible to participate in the Plan; provided, however, that employees under the age of 21, student employees and leased employees are not eligible to participate in the Plan.
9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

### **Rights of Interested Parties**

10. You have the right to submit to EP Determinations, at the address in Item 7, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

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 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 request 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  
ATTN: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

A request to the Department to comment on your behalf must be received by it by February 15, 2014 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2014, if you wish to waive that right.

**Comments to the  
Internal Revenue Service**

12. Comments submitted by you to EP Determinations must be in writing and received by them by March 17, 2014. However, if there are matters that you request the Department of Labor to comment upon on 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 17, 2014 whichever is later, but not after April 1, 2014.

**Additional Information**

13. Detailed instructions 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 Internal Revenue Service; and copies of Section 17 of Revenue Procedure 2013-6) is available at the Middlebury College Office of Human Resources, Monday through Friday (except holidays) during the hours of 9:00 a.m. to 4:00 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)