

NOTICE TO INTERESTED PARTIES

1. Notice To: All (1) current employees who are eligible to participate in the Washington State Board for Community and Technical Colleges 401(a) Retirement Plan, (2) employees who work at the same site as those eligible employees, and (3) collective bargaining representatives of employees who are eligible to participate.

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

2. Name of Plan: Washington State Board for Community and Technical Colleges 401(a) Retirement Plan

3. Plan Number: 002

4. Name and Address of Applicant:

Washington State Board for Community and Technical Colleges  
P.O Box 42495  
Olympia, WA 98504-2495

5. Applicant's EIN: 91-0823768

6. Name and Address of Plan Administrator:

John S. Boesenberg  
Deputy Executive Director of Human Resources  
Washington State Board for Community and Technical Colleges  
P.O Box 42495  
Olympia, WA 98504-2495

7. The application will be filed on February 1, 2016 for an advance determination as to whether the plan meets the qualification requirements of section 401(a) of the Internal Revenue Code of 1986 with respect to the plan's amendment.

The application will be filed with:

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

8. The employees eligible to participate under the plan are: Eligible Employees of a Participating Employer who hold appointments as full-time or part-time faculty or administrators/professionals exempt from the provisions of 41.06 RCW and who are assigned a cumulative total of at least fifty percent of a full-time workload as defined by the collective bargaining agreement and/or Appointing Authority at one or more Participating Employers for at least two consecutive college quarters or its equivalent. For faculty, the percent of full time is calculated in accordance with RCW 28B.50.489.

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 address shown below, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

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

#### COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 17, 2016. 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 it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 17, 2016, whichever is later, but not after April 1, 2016. A request to the Department to comment on your behalf must be received by it by February 16, 2016 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 26, 2016 if you wish to waive that right.

#### ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2015-6. 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 2015-6) is available during the hours of 9:00 a.m. to 4:00 p.m., Monday through Friday, for inspection and copying at:

Washington State Board for Community and Technical Colleges  
P.O Box 42495  
Olympia, WA 98504-2495

There is a nominal charge for copying and/or mailing.