

## **Notice to Employees of the University of Pittsburgh**

The University of Pittsburgh (EIN: 25-0965591), located at 4200 Fifth Avenue, Pittsburgh, PA 15260, intends to apply to the Internal Revenue Service (IRS) for a determination on the qualification of the following employee pension benefit plan:

### **University of Pittsburgh 401(a) Retirement Plan (Plan 003)**

The application will be filed on January 29, 2016 for a 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 applications will be filed with: Internal Revenue Service, Attn: EP Determination Letters, Stop 31, P. O. Box 12192, Covington, KY 41012-0192.

The following employees are eligible to participate: (i) all non-union full-time regular employees, (ii) part-time faculty in the tenure stream or tenured for no less than half-time, (iii) staff (non-union) part-time regular, and (iv) postdoctoral associates (full-time) with an appointment date on or before June 30, 2005. The eligibility of union employees depends on the collective bargaining agreement. Employees eligible to accrue benefits under the Defined Benefit Pension Plan are not also eligible for a contribution under this plan. The IRS previously issued a determination letter with respect to the qualification of this plan on June 09, 2011.

#### ***Rights of Interested Parties***

You have the right to submit to the IRS, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. Comments to the IRS should be sent 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 (DOL) to submit, on your behalf, comments to the IRS regarding qualification of the plan. If the DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to the IRS.

#### ***Requests for Comments by the Department of Labor***

The DOL 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 DOL to comment with respect to this plan is 10 employees. If you request the DOL to comment, your comment must be in writing and must specify the matters upon which comments are requested, and must also include: (1) the name of the plan, the plan number (003) and the name, address, and EIN of the applicant, and (2) the number of persons needed for the DOL 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, ATTN: 3001 Comment Request

#### ***Comments to the Internal Revenue Service***

Comments submitted by you to the IRS must be in writing and received by March 14, 2016. However, if there are matters that you request the DOL to comment upon on your behalf and the Department declines, you may submit comments on these matters to the IRS to be received within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 14, 2016, whichever is later (but not after March 29, 2016). A request to the Department to comment on your behalf must be received by it by February 15, 2016 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 23, 2016 if you wish to waive that right.

#### **Additional Information**

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2016-6. 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 submitted to the IRS) is available from the plan administrator. Copies of section 17 of Rev. Proc. 2016-6 are available at the office of Leech Tishman 525 William Penn Place, 28<sup>th</sup> Floor (downtown Pittsburgh) during the hours of 9:00 A.M. through 5:00 P.M. for inspection and copying and/or mailing. (There is a nominal charge for copying or mailing.) It is also available for free at: [https://www.irs.gov/irb/2016-01\\_IRB/ar12.html](https://www.irs.gov/irb/2016-01_IRB/ar12.html).