

***NOTICE TO INTERESTED PARTIES***

***Notice to: All Employees of Howard University***

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

Plan Name: Howard University Employees' Retirement Plan

Plan Number: 001

Name and Address of Applicant and  
Applicant's Employer Identification Number: Howard University.  
2244 10<sup>th</sup> Street, NW  
Washington, DC 20059  
*Employer Identification Number: 53-0204707*

Plan Administrator Name and Address: Howard University.  
2244 10<sup>th</sup> Street, N W  
Washington, DC 20059

The application will be filed on January 31, 2013 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(s) and restatement. The application will be filed with:

EP Determinations  
Internal Revenue Service  
PO Box 12192  
Covington, KY 41012-0192

The Plan froze to new participants effective June 30, 2010. No new or reemployed participants were eligible to join the Plan after June 30, 2010. No additional benefits will accrue after June 30, 2010.

Prior to the Plan freeze, the employees who are eligible to participate under the Plan are any common law employees of Howard University except for employees covered by a collective bargaining agreement that does not provide for Plan participation, employees classified as House Staff at the Howard University Hospital, employees who are also full-time students at Howard University, and employees who are covered by the Civil Service Retirement System. Individuals who are classified as independent contractors or consultants by Howard University are not eligible to participate in the Plan (regardless of the individual's classification by the Internal Revenue Service for withholding purposes).

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

***RIGHTS OF INTERESTED PARTIES***

You have the right to submit to the Internal Revenue Service, EP Determinations, at the above address, 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 the Internal Revenue Service 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**

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% 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 matter upon which comments are requested, and must include:

1. the name of the Plan, Plan number, applicant's name (as given above), the applicant's identification number; 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, NW  
Washington, DC 20210

### **COMMENTS TO THE INTERNAL REVENUE SERVICE**

Comments submitted by you to the Internal Revenue Service must be in writing and received by the Internal Revenue Service by March 17, 2013, the 45th day after the application is received by the Internal Revenue Service. 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 the Internal Revenue Service 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, 2013, the 45th day after the application is received by the Internal Revenue Service, whichever is later, but not after April 1, 2013, the 60th day after the original application was received by the Internal Revenue Service. A request to the Department of Labor to comment on your behalf must be received by February 15, 2013, the 15th day after the Internal Revenue Service receives the application, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2013, the 25th day after the application is received by the Internal Revenue Service, if you wish to waive the right.

### **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2012-6. 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 has been submitted to the Internal Revenue Service; and copies of Sections 17 and 18 of Revenue Procedure 2012-6 are available at the offices of the Human Resource Department, 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.)