

NOTICE TO INTERESTED PARTIES

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

Name of Plan:

CITY OF CHATTANOOGA GENERAL PENSION PLAN

Plan Number 001

Name and Address of Applicant:

Chattanooga General Pension Plan
101 E. 11th Street, Suite 201
Chattanooga, TN 37402
(423) 643-7224

Applicant's EIN:

62-1614689

Name and Address of Plan Administrator:

City of Chattanooga
Human Resources Department – Benefits Division
101 E. 11th Street, Suite 201
Chattanooga, TN 37402
(423) 643-7224

The application will be filed on **January 29, 2016** for an advance determination as to whether the Plan meets the qualification requirements of Section 401 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

All full-time and certain part-time civilian employees are eligible to participate under the Plan.

The Internal Revenue Service has not 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 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. Your comments to EP Determination may 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 the IRS 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 the IRS at the Cincinnati address above.

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 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 250 (lesser of 10% of qualified employees). 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 name of the plan, the plan number and the name, address and I.D. Number of the applicant; and
- (2) the number of persons needed to comment should be addressed as follows:

A request to the Department to comments 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

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to the IRS must be in writing and received by the IRS by **March 14, 2016** (the 45th day after the day the application for determination is received by the IRS). 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 **IRS** 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, 2016** (the 45th day after the day the application for determination is received by the IRS), whichever is later, but not after **March 29, 2016** (the 60th day after the day the application for determination was received). A request to the Department to comment on your behalf must be received by it by **February 14, 2016** (the 15th day after the day the application for determination is received by the IRS) if you wish to preserve your right to comment on a matter upon which the Department declines to comment on a matter upon which the Department declines to comment, or by **February 23, 2016** (the 25th day after the day the application for determination is received by the IRS) 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 Revenue Procedure 2014-6. 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 Service; and copies of Section 17 of Revenue Procedure 2014-6) are available at the company's principal and/or local office during the hours of 10:00 A.M. to 3:00 P.M. for inspection and copying. (There is a nominal charge for copying and/or mailing.)