

NOTICE TO: ALL EMPLOYEES ELIGIBLE TO PARTICIPATE IN THE HOUSTON MUNICIPAL EMPLOYEES PENSION SYSTEM PENSION PLAN

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:

1. **Name of Plan:**

Houston Municipal Employees Pension System Pension Plan

2. **Plan No.:** 001

3. **Name and Address of Applicant:**

Houston Municipal Employees Pension System
1201 Louisiana, Suite 900
Houston, TX 77002

4. **Applicant EIN:** 74-6036550

5. **Name and Address of Plan Administrator:**

Board of Trustees
Houston Municipal Employees Pension System
1201 Louisiana, Suite 900
Houston, TX 77002-2555

6. 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 continued qualification.

The application will be filed with:

Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, KY 41012-0192

7. The employees eligible to participate under the Plan are: All regular, full-time employees of the Houston Municipal Employees Pension System, and all regular, full-time employees and elected officials of the City of Houston, Texas, including employees of a Texas local government corporation ("LGC") or any other entity controlled by the City, unless the External Affairs Committee of the Board of Trustees expressly determines otherwise, in any case who are not either firefighters or police officers except as statutorily included as participants under the Plan pursuant to Article 6243h, Tex. Rev. Civ. Stat.

RIGHTS OF INTERESTED PARTIES

8. You have the right to submit to EP Determinations, 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 Determinations 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 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 at the Cincinnati address above.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

9. 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:
- (A) the information contained in items 1 through 4 of this Notice; and
 - (B) 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

COMMENTS TO THE INTERNAL REVENUE SERVICE

10. Comments submitted by you to EP Determinations must be in writing and received by them by March 14, 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 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, 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 13, 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

11. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 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 been submitted to the IRS; and copies of Section 17 of Revenue Procedure 2016-6) are available at the offices of the Houston Municipal Employees Pension System during normal working hours for inspection and copying. (There is no charge for copying and/or mailing.)