

NOTICE TO EMPLOYEES

OF

CITY OF WATERBURY

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:

- A. Name of Plan and Plan Number: Ordinance Regarding the Pension and Retirement System –
The Plan has no plan number
- B. Name and Address of Plan Sponsor City of Waterbury
and Plan Administrator: 236 Grand Street
Waterbury, CT 06702
EIN: 06-6001900

The application will be filed on February 22, 2010, with the Internal Revenue Service, EP Determinations, 201 West Rivercenter Blvd., Attn: Extracting Stop 312, Covington, KY 41011, for an advance determination as to whether the plan meets the qualification requirements of §401 or §403(a) of the Internal Revenue Code of 1986, as amended, with respect to the plan's initial qualification.

The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this plan.

ELIGIBLE EMPLOYEES

The employees eligible to participate under the plan are all full-time employees except those employees identified on Schedule A attached hereto.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to 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 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

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 name and number of the plan, and the name, address, and employer identification number of the applicant (as listed in paragraphs A and B), above; 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 Benefit Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington DC 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by them by April 8, 2010. 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 him within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by April 8, 2010, whichever is later, but not after April 23, 2010. A request to the Department to comment on your behalf must be received by it by March 9, 2010 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by March 19, 2010 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in §§17 and 18 of Rev. Proc. 2010-6. 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 §17 of Rev. Proc. 2010-6) are available at City of Waterbury, 236 Grand Street, Waterbury, CT 06702 during the hours of 9am to 5pm on Monday through Friday for inspection and copying. (There is a nominal charge for copying and/or mailing.)

SCHEDULE A

- 1) **MAA Union, except those members who participate in the City Retirement System.**
- 2) **Permanent head, bureau chief or management employee with a three year employment contract**
- 3) **Attorneys in Corporation Counsel's Office (4)**
- 4) All elective officials and persons appointed to fill vacancies in elective offices;
Members of all elected or appointed Boards or Commissions;
The Corporation Counsel;
Executive Secretary to the Mayor and all other members of the staff employed at any time in the Mayor's Office;
Board of Education Certified Teachers except those teachers whose employment start date is earlier than 1973
Grant Funded Positions

Director of Budget, Deputy Police Superintendent, Assistant Chief Fire Engineer, Deputy Public Works Director of Operations, Director of Operations, Deputy Public Works Officer, Board of Education Chief Operating Officer