The following notice and format are required by Internal Revenue Service Regulations and Revenue Procedure 2016-6.

# NOTICE TO INTERESTED PARTIES REGARDING APPLICATION FOR DETERMINATION WITH RESPECT TO THE UNIVERSAL FELLOWSHIP OF METROPOLITAN COMMUNITY CHURCHES DEFINED BENEFIT PLAN AND TRUST

1. Notice To: All clergypersons.

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee benefit plan:

2. Universal Fellowship of Metropolitan Community Churches

Defined Benefit Plan and Trust

(name of plan)

3. 001

(plan number)

4. Universal Fellowship of Metropolitan Community Churches

P.O. Box 50488 Sarasota, FL 34232

(name and address of applicant)

5. 68-0181331

(Applicant EIN)

6. Board of Pensions (USA) of the Universal Fellowship of Metropolitan Community Churches

P.O. Box 50488

Sarasota, FL 34232

(name and address of plan administrator)

- 7. The application will be filed on January 30, 2017, for an advance 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. The application will be filed with: Internal Revenue Service, Attention: EP/EO Determination Letters, Stop 31, P.O. Box 12192, Covington, Kentucky 41012-0192.
- 8. The employees eligible to participate under the Plan are: any person who is ordained and licensed by the Universal Fellowship of Metropolitan Community Churches as a clergyperson and who has met the four-year service requirement under the Plan.
- 9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

### RIGHTS OF INTERESTED PARTIES

10. 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, Ohio 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

- 11. 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 information contained in items 2 through 5 of this Notice; 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 U.S. Department of Labor 200 Constitution Avenue, N.W. Washington, D.C. 20210 Attention: 3001 Comment Request

## COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 16, 2017 (the 45th day after filing). 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 it within 15 days from the time the Department notifies you that it will not comment on a particular

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matter, or by March 16, 2017 (the 45th day after filing), whichever is later, but in no event later than March 31, 2017 (the 60th day after filing). A request to the Department to comment on your behalf must be received by it by February 14, 2017 (the 15th day after filing) if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 24, 2017 (the 25th day after filing) if you wish to waive that right.

# ADDITIONAL INFORMATION

- 13. 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) is available from the Plan Administrator, UFMCC Board of Pensions (USA), P.O. Box 50488, Sarasota, FL 34232. (There may be a nominal charge for copying and/or mailing.)
- 14. If you receive this notice electronically, *i.e.*, via e-mail or Intranet, you may request that the Plan Administrator provide you the Notice on a written paper document, and it will be provided to you at no charge.

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