

**NOTICE TO INTERESTED PARTIES**  
**ARKANSAS LOCAL POLICE AND FIRE RETIREMENT SYSTEM**

An application is to be made to the Internal Revenue Service for a determination that the following employee benefit Plan is eligible for tax-qualified status under Section 401(a) of the Internal Revenue Code of 1986, as amended.

A. Name of Plan and Plan Number:

ARKANSAS LOCAL POLICE AND FIRE RETIREMENT SYSTEM; Plan  
No. 001

B. Applicant and Plan Administrator – Name, Address and employer  
identification (EIN):

ARKANSAS LOCAL POLICE AND FIRE RETIREMENT SYSTEM  
620 West 3<sup>rd</sup> Street  
Little Rock, Arkansas 72201  
EIN: 71-0571102

The application will be filed on January 5, 2018, with the Internal Revenue Service, P. O. Box 12192, Covington, KY 41012-0192, for determination that the amended Plan is eligible for tax-qualified status under section 401 of the Internal Revenue Code.

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

**Eligible Employees**

The individuals eligible to participate in the plan are police officers and firefighters who are employees of electing political subdivisions in the State of Arkansas.

**Rights of Interested Parties**

You have the right to submit to the 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 joint with other interested parties, request the Department of Labor to submit on your behalf comments to EP Determinations regarding qualifications 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 ten (10) employees or ten (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 ten (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 the name of the Plan, the Plan Number, and the name and address of the Applicant, and the applicants Employer Identification Number (as listed in paragraphs A and B, above); and 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**

Comments submitted by you to EP Determination must be in writing and received by them by February 19, 2018. However, if 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 February 19, 2018, whichever is later, but not after May 6, 2018. A request to the Department to comment on your behalf must be received by it by January 30, 2018, if you wish to preserve you right to comment on a matter upon which the Department declines to comment, or by February 14, 2018, if you wish to waive that right.

### **Additional Information**

Detailed information regarding the requirements for notification of interested parties may be found in Sections 19 and 20 of Revenue Procedure 2017-4. 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 19 of Rev. Proc. 2017-4 are available at the offices of the applicant, at the address listed above during the hours of 9:00 a.m. and 4:30 p.m. for inspection and copying. There is a nominal charge for copying and/or mailing.).