Notice to All Employees of Amherst College
Employed in Amherst, Massachusetts

1) An application is to be submitted to the Internal Revenue Service on January 31, 2013 for advance determination as to whether the plan listed below meets the qualification requirements of section 401(a) of the Internal Revenue Code of 1986, with respect to its continued qualification.

2) Amherst College Staff Retirement Plan
   (Plan Name)

3) Plan No.: 003
   (Plan Number)

4) Trustees of Amherst College
   201 Converse Hall
   Amherst, MA 01002
   (Name and Address of Applicant)

5) EIN: 04-2103542
   (EIN of Applicant)

6) Amherst College Benefit Plans Committee
   201 Converse Hall
   Amherst, MA 01002
   (Name and Address of Plan Administrator)

7) The application will be filed on January 31, 2013 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 restatement and continued qualification. The application will be filed with:

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

8) Effective July 1, 1994, the plan froze participation and any individual not already participating in the plan on June 30, 1994 could not become a participant in the plan thereafter. Prior to the plan being frozen, each employee of Amherst College (other than a leased employee) who was a “staff appointee” employed in Amherst, Massachusetts, who (i) is neither faculty nor an administrative appointee of the Board of Trustees and (ii) is not an Amherst College degree candidate whose primary affiliation with Amherst is as a student rather than as an employee, participated in the plan upon satisfying the plan’s age and service eligibility requirements (age 21 and one Year of Service for Vesting).

9) The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

10) 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 the 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 the Internal Revenue Service regarding the qualification of the plan. If the Department of Labor 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 of Labor jointly, submit your comments on these matters directly to EP Determinations.

11) **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 of Labor to comment with respect to the plan is 10. If you request the Department of Labor to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include the information contained in item 2 through 5 of this notice, as well as the number of persons needed for the Department of Labor to comment. A request to the Department of Labor to comment should be addressed to – Deputy Assistant Secretary, Employee Benefits Security Administration (EBSA), U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210, Attn: 3001 Comment Request.

12) **COMMENTS TO THE INTERNAL REVENUE SERVICE** – Comments submitted by you to EP Determinations must be in writing and received by it by March 17, 2013. 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 matter, or by March 17, 2013, whichever is later, but not after April 1, 2013. A request to the Department of Labor to comment on your behalf must be received by it by February 15, 2013 if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by February 25, 2013 if you wish to waive that right.

13) **ADDITIONAL INFORMATION** – Detailed instructions regarding the requirement for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2012-6. Additional information concerning the application (including, where applicable, updated copies of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to EP Determinations; and copies of section 17 of Revenue Procedure 2012-6) are available from the Plan Administrator during normal business hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)

Date of Notice January 16, 2013