

## NOTICE TO INTERESTED PARTIES

1. Notice to all employees of Case Western Reserve University

This notice is provided to let you know that an application will be made to the Internal Revenue Service for an advance determination regarding the tax-qualified status of the employee benefit plan described below. The Internal Revenue Service requires that advance notice of the application be made available to all individuals who are eligible to participate in the Plan.

2. Name of Plan: Case Western Reserve University Retirement Plan B
3. Plan Number: 003
4. Name and Address of Applicant: Case Western Reserve University  
10900 Euclid Ave.  
Cleveland, OH 44106-7047
5. Applicant's EIN: 34-1018992
6. Name of Plan Administrator: Case Western Reserve University  
10900 Euclid Ave.  
Cleveland, OH 44106-7047
7. The application will be filed on or about January 28, 2008 for an advance determination as to whether the Plan continues to meet the qualification requirements of Section 401 of the Internal Revenue Code of 1986, as amended, with respect to the Plan's amendment. The application will be filed with EP Determinations, Internal Revenue Service, P.O. Box 192, Covington, Kentucky, 41012-0192.
8. The employees eligible to participate under the Plan include all regular, half-time or greater employees who are not eligible to participate in the Case Western Reserve University's Retirement Plan A as of the first day of the Plan Year upon the completion of a One Year Period of Service (as defined in the Plan). The employees excluded from participation are (i) temporary employees, (ii) those ineligible for Retirement Plan A because they have not satisfied the minimum age and service eligibility requirements of Retirement Plan A, (iii) those eligible for Retirement Plan A but refused to participate for any Plan Year in which participation was voluntary and (iv) employees who are students.
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, 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 the 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

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 the 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 ATTN: 3001 Comment Request  
U.S. Department of Labor, 200 Constitution Avenue, N.W.  
Washington, D.C. 20210

#### COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by them by **March 28, 2008**. 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 13, 2008**, whichever is later, but not after **March 13, 2008**. A request to the Department to comment on your behalf must be received by it by **February 12, 2008**, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by **February 22, 2008**, 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 2007-6, an Internal Revenue Service document. Additional information concerning this application (including, where applicable, an updated copy of the Plan and its related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of Sections 17 and 18 of Revenue Procedure 2007-6) are available during normal business hours for inspection and copying from Case Western Reserve University (216-368-5049). (There may be a nominal charge for copying and/or mailing.)

