

NOTICE TO INTERESTED PARTIES

1. Notice to: All employees eligible to participate in the City of Jacksonville Beach Firefighters' Retirement System.

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.

2. Name of Plan: City of Jacksonville Beach Firefighters' Retirement System.

3. Plan Number: 001

4. Name and Address of Applicant:

Board of Trustees
City of Jacksonville Beach Firefighters' Retirement System
c/o Ann Meuse, Payroll/Benefits Administrator
City of Jacksonville Beach
11 North 3rd Street
Jacksonville Beach, FL 32250

5. Employer Identification Number of Applicant: 59-6000343

6. Name and address of Plan Administrator:

Ann Meuse, Payroll/Benefits Administrator
City of Jacksonville Beach
11 North 3rd Street
Jacksonville Beach, FL 32250

7. The application will be filed on January 31, 2014 for an advance determination as to whether the plan meets the qualification requirements of Section 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the amendments to plan since its initial qualification. The application will be filed with:

EP Determinations
Internal Revenue Service
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

8. The following employees are eligible to participate in the Plan: All full-time, collectively-bargained firefighters of the Employer, City of

Jacksonville Beach, are eligible to participate in the Plan as of the first day of their full-time employment.

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 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.

REQUEST 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% of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 5. 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 17, 2014. 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 17, 2014, whichever is later, but not after April 1, 2014. A request to the Department to comment on your behalf must be received by February 17, 2014 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2014 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 Rev. Proc. 2013–6. 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 submitted to the Service; and copies of section 17 of Rev. Proc. 2013–6 are available at the City of Jacksonville Beach, 11 North 3rd Street, Jacksonville Beach, FL, during the hours of 10 a.m. – 4 p.m. Monday through Friday for inspection and copying. A nominal charge for copying or mailing will apply.