Notice to Employees of The Des Moines Independent Community School District (the "District")

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:

Name of Plan: The Restated Des Moines Teachers Retirement System

Plan and Trust (referred to in this Notice as the "Plan")

Plan Identification Number: 001

Name of Applicant: Des Moines Independent Community School District

Address of Applicant: 2323 Grand Avenue

Des Moines, Iowa 50312

Applicant's EIN: 42-6001433

Name of Plan Administrator: Board of Directors of the Des Moines Independent

Community School District, c/o Catherine M. McKay

Address of Plan Administrator: 2323 Grand Avenue

Des Moines, Iowa 50312

The application will be filed on January 29, 2016, for an advance determination as to whether the restatement of the Plan meets the qualification requirements of section 401 of the Internal Revenue Code of 1986, as amended, with respect to the Plan's restatement and qualification.

The application will be filed with: Internal Revenue Service, Attention: EP/EO Determination Letters, Stop 31, 201 West Rivercenter Blvd., Attn: Extracting Stop 31, Covington, KY 41011.

The employees eligible to participate in the Plan are all contract and common law employees of the District.

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

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 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, OH 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

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 ten (10). If you request the Department to comment, your request must be in writing and must specify the matters which comments are requested, and must also include.

- 1. The name of the Plan, Plan number, the applicant's EIN, and name and address of applicant; 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

Comments submitted by you to EP Determinations must be in writing and received by it by March 14, 2016. However, if there are matters that you request the Department of Labor to comment upon 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 14, 2016, whichever is later, but not after March 29, 2016. A request to the Department to comment on your behalf must be received by February 13, 2016 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 23, 2016 if you wish to waive that right.

ADDITIONAL INFORMATION

You may request and receive this Notice in writing on paper at no charge

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2014-6. 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 submitted to the IRS; and copies of section 17 of the Revenue Procedure 2014-6) is available at 2323 Grand Avenue, Des Moines, Iowa 50312, during the hours of 9:00 a.m. to 3:00 p.m. for inspection and copying. There is a nominal charge for copying and mailing.