

NOTICE TO INTERESTED PARTIES

**Notice to all present employees eligible to participate in
The George Washington University Retirement Plan for Faculty and Staff**

The George Washington University Retirement Plan for Faculty and Staff (the "Plan") is a retirement plan established under Section 401(a) of the Internal Revenue Code of 1986, as amended ("401(a) Plan"). A Plan Administrator of a 401(a) Plan may periodically submit it to the IRS for an advance determination as to whether the plan meets the qualification requirements for 401(a) Plans.

The Plan Administrator is submitting an application to the IRS for the Plan.

Name of Plan: The George Washington University Retirement
Plan for Faculty and Staff

Plan Number: 001

Name and Address of Applicant:
and Plan Administrator: The George Washington University
Tax Department
45155 Research Place, Suite 160
Ashburn, VA 20147

Applicant's Employer Identification Number (EIN): 53-0196584

The application will be filed on February 2, 2015. The application will be filed with:

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

The employees eligible to participate under the Plan are regular or non-regular employees of the University who have completed two years of service. The following individuals are not eligible to participate in the Plan: (a) employees classified by the University as Fellows or Graduate Teaching Assistants; (b) employees whose employment with the University is incidental to their educational programs, as determined by the University; (c) part-time faculty members paid on a per course basis; (d) employees who are members of a collective bargaining unit (unless they are covered by a collective bargaining agreement that provides for their participation in the plan); (e) persons who are nonresident aliens with no U.S. source earned income; (f) individuals classified as leased employees regardless of whether such employees are later deemed to be common employees; and (g) individuals classified as independent contractors regardless of whether such employees are later deemed to be common employees.

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 ten employees or ten 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. 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 Name of the Plan, the Plan Number, the Name and Address of the Applicant, and the Applicant's Employer Identification Number, as listed above on 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
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 19, 2015. 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 19, 2015, whichever is later, but not after April 3, 2015. A request to the Department to comment on your behalf must be received by it by February 17, 2015, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 27, 2015 if you wish to waive that right.

ADDITIONAL INFORMATION

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 that have been submitted to the Service; and copies of section 17 of Revenue Procedure 2014-6) is available at the office of the Applicant (the University's Tax Department) during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)