

**NOTICE TO ALL PARTICIPANTS OF APPLICATION  
FOR DETERMINATION OF THE COAST COMMUNITY COLLEGE DISTRICT  
PARS ALTERNATIVE RETIREMENT SYSTEM  
FOR ELIGIBLE EMPLOYEES OF THE COAST COMMUNITY COLLEGE DISTRICT  
(AMENDED AND RESTATED EFFECTIVE JANUARY 1, 1997)**

An initial application is to be made to the Internal Revenue Service for a determination that the following employee benefit plan is eligible for tax-qualified status under section 401(a) of the Internal Revenue Code of 1986.

**Name of the Plan:** Coast Community College District PARS Alternate Retirement System for eligible employees of the Coast Community College District amended and restated effective as of January 1, 1997

**Applicant and Plan Administrator:** Coast Community College District  
1370 Adams Avenue  
Costa Mesa, CA 92626  
Dr. John Renley – ARS Plan Administrator

**Applicant's Employer Identification Number:** 95-6002272

The application will be filed on June 20, 2002 with the Key District Director, Internal Revenue Service, EP/E.O. Division, P.O. Box 192, Covington, KY 41012-0192 for a determination that the plan is eligible for tax-qualified status under section 401 of the Internal Revenue Code of 1986.

An employee shall be eligible to receive benefits under this Plan if he/she: is one of the Employees of the Employer whose Participation in this Plan is not prohibited or restricted by the provisions of a collective bargaining agreement or another plan or retirement system maintained by the Employer. Employees who are exempt from coverage under Social Security by federal law or regulation shall not be Eligible Employees.

**RIGHTS OF INTERESTED PARTIES**

You have the right to submit to the Key District Director, 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 the Key District Director 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 the Key District Director.

**REQUEST 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 – often 10 (ten) employees or 10 (ten) percent of the employees who qualify as interested parties. Thus, at least 10 (ten) interested parties must make request for the Department to comment on their behalf with respect to this Plan. If you request the Department to comment, your request must (1) be in writing; (2) specify the matters upon which comments are requested; (3) include the name of the Plan, the Plan Number, and the name and address of the Applicant; and (4) include the number of persons needed for the Department to comment.

A request to the Department to comment shall be addressed as follows:  
Deputy Assistant Secretary, Pension and Welfare Benefits 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 the Key District Director must be in writing and received by him by August 4, 2002 (45 days). However, if you request the Department of Labor to comment upon your behalf and the Department declines, you may submit comments regarding these matters to the Key District Director. He/she must receive these comments within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by August 4, 2002 (45 days), whichever is later. In no event, however, may the Key District Director receive the comments later than August 19, 2002 (60 days). A request to the Department of Labor to comment on your behalf must be received by July 15, 2002 (25 days), if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by July 5, 2002 (15 days), if you wish to waive the right.

**ADDITIONAL INFORMATION**

Detailed information regarding the requirements for notification of interested parties may be found in sections 18 and 19 of Revenue Procedure 2001-6. Additional information concerning this application (*including, where applicable, a copy of the Plan and related trust; the application for determination; additional documents dealing with the application that has been submitted to the IRS; and copies of sections 18 and 19 of Revenue Procedure 2001-6*) is available at the offices of the Coast Community College District at the address listed above.