

## **NOTICE TO INTERESTED PARTIES**

1. Notice to: All employees eligible to participate in the Pompano Beach Police & 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: Pompano Beach Police & Firefighters' Retirement System

3. Plan Number: 001

4. Name and Address of Applicant:  
Board of Trustees of Pompano Beach Police & Firefighters' Retirement System  
c/o Glenda R. Rowley, CEBS, Deputy Administrator  
2335 E. Atlantic Boulevard, Suite 400  
Pompano Beach, FL 33062

5. Employer Identification Number of Applicant: 59-6499222

6. Name and address of Plan Administrator:  
Glenda R. Rowley, CEBS, Deputy Administrator  
2335 E. Atlantic Boulevard, Suite 400  
Pompano Beach, FL 33062

7. The application will be filed on December 6, 2010 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 amendments to the plan since the most recent determination letter. The application will be filed with:

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

8. The following employees are eligible to participate in the Plan: All full-time Firefighters of the City of Pompano Beach, and all former full-time Police Officers of the City of Pompano Beach who elected to continue to participate in this plan, 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 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 January 20, 2011. 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 January 20, 2011, whichever is later, but not after February 4, 2011. A request to the Department to comment on your behalf must be received by December 21, 2010 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by December 31, 2010 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. 2010-6. 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. 2010-6 are available at 2355 E. Atlantic Boulevard, Suite 400, Pompano Beach, FL, 33062, 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.