

NOTICE TO INTERESTED PARTIES

1. Notice To: **All individuals eligible to participate in, and all participants of, the Association of Free Lutheran Congregations Retirement Plan**

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. Plan Name: **Association of Free Lutheran Congregations Retirement Plan**
3. Plan Number: **002**
4. Name and Address of Applicant: **Association of Free Lutheran Congregations
3110 East Medicine Lake Boulevard
Plymouth, MN 55441**
5. EIN of Applicant: **41-0884943**
6. Name and Address of Plan Administrator: **Association of Free Lutheran Congregations
3110 East Medicine Lake Boulevard
Plymouth, MN 55441**

7. The application will be filed on **January 31, 2009** for an advance determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the Plan's status following amendments made since the last determination of qualification. The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

8. The employees eligible to participate under the Plan are: **All employees who have completed one year of service and who have attained age 21, except those employees participating in the 403(b) plan sponsored by the Plan sponsor, leased employees, and student teachers.**
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.

REQUESTS 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 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 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, NW
Washington, DC 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by **March 17, 2009**. 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 17, 2009** whichever is later, but not after **April 1, 2009**.

A request to the Department to comment on your behalf must be received by it by **February 15, 2009** if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by **February 25, 2009** if you wish to waive the right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2009-6. 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 2009-6) are available at **3110 East Medicine Lake Boulevard, Plymouth, MN 55441**, during the hours of 8:00 a.m. to 4:30 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)