

**NOTICE TO INTERESTED PARTIES OF
APPLICATION FOR DETERMINATION
FOR THE CITY OF DEL RIO EMPLOYEES'
RETIREMENT PLAN**

1. Notice To: All present employees of the City of Del Rio who are eligible to participate in the 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. City of Del Rio Employees' Retirement Plan ("Plan")
3. Plan Identification Number: 001
4. Applicant for Determination: City of Del Rio
109 West Broadway
Del Rio, Texas 78840-5527
5. Employer Identification Number: 74-6000665
6. Plan Administrator: City of Del Rio
109 West Broadway
Del Rio, Texas 78840-5527
7. The application will be filed on or around January 31, 2016 for an advance determination as to whether the Plan meets the qualification requirements of § 401 or § 403(a) of the Internal Revenue Code of 1986, with respect to the Plan's initial qualification. The application will be filed with:

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

8. The employees eligible to participate under the Plan are all employees hired for a regular, budgeted position (as defined in the Employer's personnel policy manual), excluding, however, (a) any person hired by the Employer to fill a position designated by the Employer as a temporary or seasonal position, regardless of the position, (b) any person who is a "Leased Employee" of the Employer within the meaning of Internal Revenue Code Section 414(n)(2) or 414(o)(2), and (c) any Employee who occupies a position designated by the Employer as part-time. Notwithstanding the foregoing exclusions, an Employee serving as a Municipal Judge shall be an eligible employee.
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, 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 45202
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.

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 ten (10) employees or ten percent (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 name and number of the Plan, and the name, address, and employer identification number of the applicant (as listed above);
2. The number of persons needed for the Department to comment; and
3. Other information required to be included under Section 17 of Revenue Procedure 2015-6.

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

11. Comments submitted by you to EP Determinations must be in writing and received by it by March 16, 2016.

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 16, 2016, whichever is later, but not after March 31, 2016. A request to the Department to comment on your behalf must be received by it by February 15, 2016 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2016 if you wish to waive that right.

ADDITIONAL INFORMATION

12. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2015-6. 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 IRS; and copies of Section 17 of Revenue Procedure 2015-6) is available at City of Del Rio, 109 West Broadway, Del Rio, Texas 78840-5527, during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing).