NOTICE TO EMPLOYEES OF
UNIVERSITY OF MAINE 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:

1. Name of Plan
   University of Maine System Retirement Plan for Classified Staff

2. Plan Number
   001

3. Name and Address of Applicant
   University of Maine System
   16 Central Street
   Bangor, ME 04401

4. Applicant EIN
   01-6000769

5. Name and Address of Plan Administrator
   Retirement Committee
   University of Maine System
   16 Central Street
   Bangor, ME 04401

The application will be filed on January 28, 2011 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 amendment. The application will be filed with:

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

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

ELIGIBLE EMPLOYEES

Defined Benefit Plan and Optional Retirement Savings Plan (ORSP): Eligible employees as of June 30, 1998 who elected to stay in the Defined Benefit Plan and who elect to make contributions to the ORSP.

Basic Retirement Plan: Active participants who as of June 30, 1998 had not attained age 50, active participants who as of June 30, 1998 had attained age 50 but who elected to participate in the Basic Retirement Plan, and active employees hired on or after July 1, 1998.

Employees who participate in another retirement plan to which the University contributes are not eligible to participate in 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.

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

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 1. 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 1 through 4 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

Comments submitted by you to EP Determinations must be in writing and received by them by March 14, 2011 (45 days). 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 March 14, 2011 (45 days), whichever is later, but not after March 29, 2011 (60 days). A request to the Department to comment on your behalf must be received by it by February 11, 2011 (15 days) if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 22, 2011 (25 days) 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 Rev. Proc. 2010-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust;
application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Rev. Proc. 2010-6 are available at

University of Maine System
16 Central Street
Bangor, ME 04401
during regular business hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)