NOTICE TO INTERESTED PARTIES
OF THE
TUFTS UNIVERSITY BASIC RETIREMENT PLAN

1. Notice to: All present employees of Tufts University who are eligible to participate in the Tufts University Basic Retirement Plan (the “Plan”) and all present employees covered by a collective bargaining agreement that provides for participation 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 retirement plan:

2. Name of Plan: Tufts University Basic Retirement Plan

3. Plan Number: 002

4. Name and Address of Applicant: Tufts University
   Human Resources Benefits Office
   200 Boston Ave., Suite 1600
   Medford, MA 02155

5. Applicant EIN: 04-2103634

6. Name and Address of Plan Administrator: Tufts University
   c/o Vice President for Human Resources
   Human Resources Benefits Office
   200 Boston Ave., Suite 1600
   Medford, MA 02155

7. The application will be filed on April 4, 2014, for an advance determination as to whether the Plan, as amended and restated effective January 1, 2014, meets the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended.

The application will be filed with: EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

8. Except as provided below, all employees of Tufts University are eligible to participate in the Plan on the later of (a) the date they become a Qualifying Employee and (b) the first January 1 or July 1 following the date they attain age 21 (provided they remain a Qualifying Employee on such January 1 or July 1). A “Qualifying Employee” is:

- an exempt or non-exempt employee regularly scheduled to work at least 17½ hours a week;
• an employee who is a faculty member with at least a half-time, two-semester appointment;

• an employee who is a party to a job share contract (i.e., a contractual arrangement under which two employees, who each normally work at least 17½ hours per week, fulfill the responsibilities of one job in accordance with the University’s job sharing policy and all personnel policies and procedures then in effect); or

• an employee who completes a Year of Service (i.e., a period of 12-consecutive months during which an employee completes at least 1,000 hours of service. The initial 12-consecutive month period begins on the employee’s date of hire; subsequent 12-consecutive month periods are the calendar year, beginning with the first calendar year after the employee’s date of hire).

The following individuals are excluded from Plan participation: leased employees; employees hired for a special project or a special position not expected to exceed 6 months (and who do not complete a Year of Service); employees classified by the University as Postdoctoral employees; employees whose primary affiliation with the University is as a student (whether undergraduate or graduate); employees employed in a division, department, unit or job classification that the University designates as ineligible to participate in the Plan; employees who do not have a social security number or an individual tax identification number; and independent contractors and other persons who are not treated by the University as employees for purposes of withholding federal employment taxes.

9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan on June 28, 2013.

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 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
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
Attention: 3001 Comment Request

A request to the Department to comment on your behalf must be received by it by April 19, 2014, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by April 29, 2014, if you wish to waive that right.

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by May 19, 2014. 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 May 19, 2014, whichever is later, but not after June 3, 2014.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2014-6. 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 sections 17 and 18 of Rev. Proc. 2014-6) is available at the Tufts University Human Resources Benefits Office (200 Boston Ave., Suite 1600, Medford, MA) during the hours of 9 a.m. and 5 p.m., Monday through Friday, for inspection and copying.