

**NOTICE TO:**

**Members of the Commonwealth of Pennsylvania,  
State Employees' Retirement System ("SERS")**

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.

<b><i>NAME OF PLAN:</i></b>	<b>Commonwealth of Pennsylvania, State Employees' Retirement System ("SERS")</b>
<b><i>NAME AND ADDRESS OF APPLICANT AND PLAN ADMINISTRATOR</i></b>	<b>Commonwealth of Pennsylvania 30 North Third Street, Suite 150 Harrisburg, PA 17101-1716</b>
<b><i>PLAN NUMBER:</i></b>	<b>002</b>

The application was filed on January 29, 2016 for an advance determination as to whether SERS meets the requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended, with respect to the continued qualification of this Plan. The application was filed with:

**EP Determination  
Internal Revenue Service  
201 West Rivercenter Blvd  
Attn: Extracting Stop 312  
Covington, KY 41012-0192**

The Internal Revenue Service previously issued a determination letter with respect to the qualification of this Plan on September 30, 2013.

***COMMENTS TO THE INTERNAL REVENUE SERVICE***

You may submit to the Internal Revenue Service, 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.