

Department of the Treasury

District Director
Internal Revenue Service

Date: -

In reply refer to:

DEC 09 1974 | L-325 A:431:CM Lewis
502-582-5310 This is not a toll-free no.



▷ Kentucky Retirement Systems
226 West Second Street
Frankfort, KY 40601

Name of Plan: County Employees Retirement System
Name of Trust: Enacted by Kentucky Revised Statutes
Application Form: 78.510 to 78.990 Dated: 10-3-74
Date Adopted: 4573
Date Adopted: 7-1-58 and ~~XXXXXX~~
as amended

Based on the information supplied, we have made a favorable determination on your application identified above.

Continued qualification of the plan will depend on its effect in operation as well as its present form. See section 1.401-1(b)(3) of the Income Tax Regulations. The enclosed Publication 794 describes some events that could occur after you receive this determination letter that would automatically nullify it without specific notice from us. The publication also provides information about filing requirements, the effect of determination letters and plan operations, and the deductibility of contributions. The status of the plan in operation will be reviewed periodically.

If your application covered an amendment only, this letter is an opinion only as to whether the amendment submitted affects the existing status of the qualification of the plan and exemption of the trust. It is not a determination on the continued qualification of the entire plan.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other Federal or local statutes.

Please keep this letter in your permanent records.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Niederecker".

PAUL NIEDERECKER
District Director