

Notice to All Employees of Fond du Lac Reservation Business Committee and Its Affiliated Employers

- 1) An application is to be made to **EP Determinations, Internal Revenue Service, P.O. Box 12192, Covington, KY 41012-1092** on January 29, 2010 for advance determination as to whether the plan listed below meets the qualification requirements of section 401(a) of the Internal Revenue Code of 1986, with respect to the plan's restatement and continued qualification.
- 2) Fond du Lac Employee Retirement Plan (the "Plan")
Plan No.: 001
(Plan Name and Number)
- 3) Fond du Lac Reservation Business Committee
1720 Big Lake Rd.
Cloquet, MN 55720
EIN: 41-0965719
(Name, Address and EIN of Applicant/Plan Sponsor)
- 4) Fond du Lac Reservation Business Committee
1720 Big Lake Rd.
Cloquet, MN 55720
(Name and Address of Plan Administrator)
- 5) Any individual employed by Fond du Lac Reservation Business Committee (or by an affiliated employer that has adopted the Plan), other than a "leased employee" within the meaning of Code section 414(n), is eligible to participate in the Plan on the entry date (the first day of each pay period) coinciding with or next following the later of the date on which he or she attains age 18 and completes a year of service for participation.
- 6) The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.
- 7) 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 the 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 the Internal Revenue Service regarding the qualification of the Plan. If the Department of Labor 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 of Labor jointly, submit your comments on these matters directly to EP Determinations.

- 8) 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 of Labor to comment with respect to this Plan is 10. If you request the Department of Labor to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include the information contained in items 2 and 3 of this notice, as well as the number of persons needed for the Department of Labor to comment. A request to the Department of Labor to comment should be addressed to – **Deputy Assistant Secretary, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210, Attn: 3001 Comment Request.**

- 9) COMMENTS TO THE INTERNAL REVENUE SERVICE – Comments submitted by you to EP Determinations must be in writing and received by it by March 15, 2010. 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 the particular matter, or by March 15, 2010, whichever is later, but not after March 30, 2010. A request to the Department of Labor to comment on your behalf must be received by it by February 13, 2010 if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by February 23, 2010 if you wish to waive that right.
- 10) ADDITIONAL INFORMATION – Detailed instructions regarding the requirement for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2009-6. Additional information concerning the application (including, where applicable, updated copies of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to EP Determinations; and copies of section 17 of Revenue Procedure 2009-6) are available from the Plan Administrator during normal business hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)

Date of Notice: January 12, 2010