

TENNESSEE VALLEY AUTHORITY RETIREMENT SYSTEM
NOTICE TO INTERESTED PARTIES

1. Notice to Members, Retirees, and Beneficiaries of the TVA Retirement 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:

2. Tennessee Valley Authority Retirement System
(Name of Plan)

3. 001
(Plan Number)

4. Tennessee Valley Authority Retirement System, 400 West Summit Hill Drive, Knoxville, Tennessee 37902
(Name and Address of Applicant)

5. 62-6038328
(Applicant EIN)

6. Patrick D. Brackett, Executive Secretary, Tennessee Valley Authority Retirement System,
400 West Summit Hill Drive, Knoxville, Tennessee 37902
(Name and Address of Plan Administrator)

7. The application will be filed on January 31, 2014, for an advance determination as to whether the plan meets the qualification requirements of §401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's amendments. The application will be filed with:

Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, Kentucky 41012-0192

8. The employees eligible to participate under the plan are any officer or employee of the Tennessee Valley Authority who is employed at an annual rate of pay and any officer or employee of the Tennessee Valley Authority who is employed on a permanent, prepermanent, or indefinite annual part-time appointment with a minimum work schedule of 16 hours per week except (a) a member of the Board of Directors of TVA; (b) a member of the Civil Service Retirement System or of the Federal Employees' Retirement System; (c) any person employed for a predetermined period of six months or less; (d) any person employed part time other than as provided above or in section 1(13) of the Rules and Regulations of the TVA Retirement System; and (e) any person whose services are engaged on a contract basis.

9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan on August 9, 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
Attention: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by them by March 15, 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 March 15, 2014, whichever is later, but not after March 30, 2014. A request to the Department to comment on your behalf must be received by it by February 15, 2014, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2014, if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of IRS Rev. Proc. 2013-6. 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 IRS Rev. Proc. 2013-6 are available at the TVA Retirement System, WT 8A, 400 West Summit Hill Drive, Knoxville, Tennessee 37902, during the hours of 9 a.m. to 5 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)

TENNESSEE VALLEY AUTHORITY RETIREMENT SYSTEM
NOTICE TO INTERESTED PARTIES

1. Notice to Participants in the Tennessee Valley Authority Savings and Deferral Retirement Plan

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:

2. Tennessee Valley Authority Savings and Deferral Retirement Plan (401(k) Plan)
(Name of Plan)

3. 003
(Plan Number)

4. Tennessee Valley Authority Retirement System, 400 West Summit Hill Drive, Knoxville, Tennessee 37902
(Name and Address of Applicant)

5. 62-6038328
(Applicant EIN)

6. Patrick D. Brackett, Executive Secretary, Tennessee Valley Authority Retirement System,
400 West Summit Hill Drive, Knoxville, Tennessee 37902
(Name and Address of Plan Administrator)

7. The application will be filed on January 31, 2014, for an advance determination as to whether the plan meets the qualification requirements of §401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's amendments. The application will be filed with:

Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, Kentucky 41012-0192

8. The employees eligible to participate under the plan are any officer or employee of the Tennessee Valley Authority who is employed at an annual rate of pay and any officer or employee of the Tennessee Valley Authority who is employed on a permanent, prepermanent, or indefinite annual part-time appointment with a minimum work schedule of 16 hours per week except (a) a member of the Board of Directors of TVA; (b) a member of the Civil Service Retirement System or of the Federal Employees' Retirement System; (c) any person employed for a predetermined period of six months or less; (d) any person employed part time other than as provided above or in Article 2.7 of the Provisions of the Tennessee Valley Authority Savings and Deferral Retirement Plan; and (e) any person whose services are engaged on a contract basis except as provided in Article 12.1 of the Provisions of the Tennessee Valley Authority Savings and Deferral Retirement Plan.

9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan on August 9, 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.

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