Dated: January 20, 2014

NOTICE TO MEMBERS OF THE
MICHIGAN PUBLIC SCHOOL EMPLOYEES RETIREMENT SYSTEM PENSION 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:

Name of Plan: Michigan Public School Employees Retirement System Pension Plan

Plan Number: 004

Applicant/Address: State of Michigan
c/o Office of Retirement Services
General Office Building, 7150 Harris Drive, Dimondale, MI 48821
517-322-5103

Applicant Identification Number: 38-6000134

Plan Administrator: Michigan Public School Employees Retirement System

An application will be filed on January 31, 2014, with EP Determinations, Internal Revenue Service, P.O. Box 12192, Covington, Kentucky 41012-0192 for advance determination as to whether the plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the plan's amendment.

The employees eligible to participate under the plan are: generally all State public school employees.

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

RIGHTS OF INTERESTED PARTIES

You have the right to submit to EP Determinations, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determination may be submitted to:

EP Determinations
Internal Revenue Service
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

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 the 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 at the Cincinnati address above.

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 to comment with respect to this plan is ten (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 name of the plan, the plan number, the name and address of the applicant and the applicant's identification number which is listed at the beginning 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
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by them by March 18, 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 18, 2014, whichever is later, but not after April 2, 2014. A request to the Department to comment on your behalf must be received by it by February 16, 2014 if you wish to preserve your right to comment to EP Determinations on a matter upon which the Department declines to comment, or by February 26, 2014 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of 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 section 17 of Rev. Proc. 2013-6) is available at the address listed above for the Applicant, during the usual business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)