

NOTICE TO EMPLOYEES ELIGIBLE TO PARTICIPATE

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee benefit plan:

Name of Plan: Kent County Employee Retirement Plan
Plan Number: 001
Name of Applicant: The Levy Court of Kent County, Delaware
Address of Applicant: 555 Bay Road, Room 213, Dover, Delaware 19901
Applicant EIN: 51-6000145
Name of Plan Administrator: Same as Applicant
Address of Plan Administrator: Same as Applicant

The application will be filed on January 31, 2014 for the 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 qualification since January 31, 2011. The application will be filed with:

EP Determinations
Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

The employees eligible to participate under the plan are hourly rate employees (who work annually more than 1,000 hours), salaried employees and certain elected officials.

The Internal Revenue Service issued a determination letter with respect to the qualification of this plan on September 27, 2013.

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 to the following address:

Deputy Assistant Secretary
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington D.C. 20210
Attention: 3001 Comment Request

Comments submitted by you to EP Determinations must be in writing and received by March 17, 2014.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2013-6. Additional information concerning this application (including, where applicable, an updated copy of the plan; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Revenue Procedure 2013-6) are available at The Levy Court of Kent County, Delaware, 555 Bay Road, Room 213, Dover, Delaware 19901 for inspection and copying. (There is a nominal charge for copying and/or mailing).