

RECEIVED

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

AUG 04 2014

DEPARTMENT OF THE TREASURY

INDIANA PUBLIC
RETIREMENT SYSTEM

Date:

JUL 31 2014

Employer Identification Number:

35-1176669

DLN:

17007024058004

Person to Contact:

MICHAEL RUPERT

ID# 31368

Contact Telephone Number:

(513) 263-3570

Plan Name:

PUBLIC EMPLOYEES RETIREMENT FUND

Plan Number: 001

STATE OF INDIANA
ONE N CAPITAL STE 001
INDIANAPOLIS, IN 46204-2809

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

Continued qualification of the plan under its present form will depend on its effect in operation. See section 1.401-1(b)(3) of the Income Tax Regulations. We will review the status of the plan in operation periodically.

The enclosed Publication 794 explains the significance and the scope of this favorable determination letter based on the determination requests selected on your application forms. Publication 794 describes the information that must be retained to have reliance on this favorable determination letter. The publication also provides examples of the effect of a plan's operation on its qualified status and discusses the reporting requirements for qualified plans. Please read Publication 794.

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.

This determination letter gives no reliance for any qualification change that becomes effective, any guidance published, or any statutes enacted, after the issuance of the Cumulative List (unless the item has been identified in the Cumulative List) for the cycle under which this application was submitted.

Based on the information you have supplied, you are a participating employer in a multiple employer plan under section 413(c) of the Code.

This determination letter is based solely on your assertion that the plan is entitled to be treated as a Governmental plan under section 414(d) of the Internal Revenue Code.

Letter 2002

STATE OF INDIANA

This determination letter is applicable to the plan and related documents submitted in conjunction with your application filed during the remedial amendment cycle ending January 31, 2014.

This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2019. This letter considered the 2012 Cumulative List of Changes in Plan Qualification Requirements.

This is not a determination with respect to any language in the plan or any amendment to the plan that reflects Section 3 of the Defense of Marriage Act, Pub. L. 104, 110 stat. 2419 (DOMA) or U.S. v. Windsor, 570 U.S. 12 (2013), which invalidated that section.

The information on the enclosed addendum is an integral part of this determination. Please be sure to read and keep it with this letter.

We have sent a copy of this letter to your representative as indicated in the Form 2848 Power of Attorney or appointee as indicated by the Form 8821 Tax Information Authorization.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely,



Andrew E. Zuckerman
Director, EP Rulings & Agreements

Enclosures:
Publication 794
Addendum

STATE OF INDIANA

The retiree medical benefit account feature of this plan meets the requirements of section 401(h) of the Internal Revenue Code.