NOTICE TO EMPLOYEES OF WOODS HOLE OCEANOGRAPHIC INSTITUTION

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:

1. Name of Plan Retirement Plan for Employees of Woods Hole

Oceanographic Institution

2. Plan Number 001

3. Name and Address of Applicant Woods Hole Oceanographic Institution

14 Maury Lane – Mail Stop #15

Woods Hole, MA 02543

4. Applicant EIN 04-2893434

5. Name and Address of Plan Retirement Committee

Administrator Woods Hole Oceanographic Institution

14 Maury Lane – Mail Stop #15

Woods Hole, MA 02543

The application will be filed on December 30, 2009 for an 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 application will be filed with:

EP Determinations
Internal Revenue Service

Box 192

Covington, KY 41012-0192

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

ELIGIBLE EMPLOYEES

Employees of Woods Hole Oceanographic Institution who have met the service requirements under the Plan are eligible to participate. An employee is eligible to participate in the Retirement Plan upon completion at least 1,000 hours of service in the first year of employment, or in a subsequent calendar year. However, no otherwise eligible employees may become members in the Plan on and after January 1, 2010. Post-doctorate scholars, fellows, graduate research assistants, and employees covered by a collective bargaining agreement which does not include this Plan are ineligible to participate in the Plan.

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 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

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 1 through 4 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, N.W.
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 February 16, 2010 (45 days). 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 February 16, 2010 (45 days), whichever is later, but not after March 2, 2010 (60 days). A request to the Department to comment on your behalf must be received by it by January 15, 2010 (15 days) if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by January 26, 2010 (25 days) 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. 2009-6. 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. 2009-6 are available at

Woods Hole Oceanographic Institution 14 Maury Lane – Mail Stop #15 Woods Hole, MA 02543

during regular business hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)