



P.O. BOX 2508  
CINCINNATI OH 45201

In reply refer to: 9999999999  
Dec. 26, 2013 LTR 3336C SO  
58-6000616 000000 00 002  
00037214  
BODC: TE

CITY OF MARIETTA GA  
205 LAWRENCE ST  
MARIETTA GA 30060



012008

Employer Identification Number: 58-6000616  
Plan Number: 002  
Plan Name: CONSOLIDATED RETIREMENT PLAN  
FOR EMPLOYEES OF THE CITY OF MARTIET  
Application Form: 5300  
Document Locator Number: 17007-347-05000-3  
User Fee Paid: \$2500.00  
For assistance, call: 1-877-829-5500

Dear Applicant,

#### Acknowledgement of Your Request

We received your application for a determination, notification, or advisory letter concerning the qualification of your plan and have assigned it the document locator number listed above. You should refer to this number in any communications with us concerning your application.

#### What Happens Next?

After data entry for your application is completed at the Processing Center in Covington, Kentucky, the application is sent to our Cincinnati office for review by one of our Employee Plans Specialists. Applications are processed in the order they are received.

Some applications are approved based on the information submitted. If this is the case, you will receive your favorable determination letter without further contact from us.

If additional information is required, or if other changes or plan amendments are needed, an Employee Plans Specialist will fax, telephone, or write you. The specialist may be from the Cincinnati office or from another office. You may typically expect to receive a determination letter after additional information and/or amendments are submitted. If we decide your plan is not qualified, we will discuss the findings with you. Furthermore, if an agreement cannot be reached, we will provide you with a complete explanation of your appeal rights.

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Dec. 26, 2013 LTR 3336C S0  
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CITY OF MARIETTA GA  
205 LAWRENCE ST  
MARIETTA GA 30060

How Soon Will We Contact You?

You may normally expect to hear from us within 145 days. In any event, by law we may not issue a determination letter until at least 60 days after receipt of your application. This allows interested parties a period of time to submit comments to the Internal Revenue Service.

If you have any questions about your application, you may call our toll free number at 1-877-829-5500 Monday through Friday. Please have your document locator number at hand so we may identify your application more quickly. If you prefer to write, please include a copy of this letter with your correspondence.

You can also visit the "Retirement Plans Community" web page at [www.irs.gov/ep](http://www.irs.gov/ep). Questions and answers of general interest are featured at this web site location.

Sincerely yours,



Andrew E. Zuckerman  
Director, EP Rulings & Agreement



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

APR 23 2014

Date: APR 23 2014

Patricia K. Keesler  
945 E. Paces Ferry Road NE #2515  
Atlanta, GA 30326

**Local contact address:**  
Internal Revenue Service  
TE/GE:EP:Group 7532  
550 Main Street, Rm 2-023  
Cincinnati, OH 45202

Compliance Statement for: Consolidated  
Retirement Plan for Employees of City of  
Marietta GA  
Plan No.: 002  
Employer Identification Number: 58-  
6000616  
Control Number: 911728622

Dear Ms. Keesler:

The enclosed documents are sent to you under the provisions of a power of attorney or other authorization currently on file with the Internal Revenue Service.

If you have any questions, please contact Joe Chick by phone at (513) 263-4582 or by fax at (855) 224-1309.

Sincerely,

Yan Mak  
Manager, Employee Plans Voluntary Compliance

Enclosures



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Date: **APR 23 2014**

City of Marietta, GA  
205 Lawrence Street  
Marietta, GA 30060

**Local contact address:**  
Internal Revenue Service  
TE/GE:EP: Group 7532  
550 Main Street, Rm 2-023  
Cincinnati, OH 45202

Compliance Statement for: Consolidated Retirement Plan  
for Employees of City of Marietta GA.  
Plan No.: 002  
Employer Identification Number: 58-6000616  
Control Number: 911728622

Dear Plan Sponsor:

Enclosed is a compliance statement that has been signed by the Internal Revenue Service (IRS). This document is the resulting agreement arising from a submission you made to the IRS's Voluntary Correction Program. The compliance statement outlines the failures disclosed in your submission and the corrective actions that you have taken or will take to resolve those failures. By signing the compliance statement the IRS has agreed that the corrective actions and the revision(s) of your administrative procedures are acceptable.

The determination letter issued with respect to your recent application as part of your Voluntary Correction Program submission is also enclosed for your reference.

At a later date, you may be required to verify that the correction of the failures and any modification of administrative procedures (upon which your enforcement resolution is conditioned) have been timely made.

A compliance statement constitutes an enforcement resolution solely with respect to certain failures of an employee retirement plan that is intended to satisfy the requirements of the Internal Revenue Code. It does not constitute a ruling letter within the meaning of Revenue Procedure 2013-4, 2013-1 I.R.B. 126, or a determination letter within the meaning of Revenue Procedure 2013-6, 2013-1 I.R.B. 198. The compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.

If you included a Form 2848, Power of Attorney and Declaration of Representative, and/or Form 8821, Tax Information Authorization with the submission, a copy of this letter has been sent to your authorized representative in accordance with a power of attorney or other authorization.

If you have any questions, please contact Joe Chick by phone at (513)263-4582 or by fax at (855)-224-1309.

Sincerely,

Yan Mak  
Manager, Employee Plans Voluntary Compliance

Enclosure(s):  
Compliance Statement  
Determination Letter  
cc: Patricia K Keesler

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

DEPARTMENT OF THE TREASURY

Date: **APR 23 2014**

CITY OF MARIETTA GA  
C/O PATRICIA K KEESLER  
945 E PACES FERRY RD NE 2515  
ATLANTA, GA 30326

Employer Identification Number:  
58-6000616  
DLN:  
17007347050003  
Person to Contact:  
JOSEPH A CHICK ID# 31365  
Contact Telephone Number:  
(513) 263-4582  
Plan Name:  
CONSOLIDATED RETIREMENT PLAN FOR  
EMPLOYEES OF THE CITY OF MARIETTA  
Plan Number: 002

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.

This determination letter is applicable for the amendment(s) executed on 7/10/13 & 1/12/11.

This determination is subject to your adoption of the proposed amendments submitted in your letter dated 4/16/14. The proposed amendments should be adopted on or before the date prescribed by the regulations under Code section 401(b).

Letter 2002

CITY OF MARIETTA GA

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.

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. 104-199, 110 Stat. 2419 (DOMA) or U.S. v. Windsor, 133 S. Ct. 2675 (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

CITY OF MARIETTA GA

This determination letter considers the amendments executed on 9/9/09, 3/11/09, 12/10/08, 9/10/08, 3/17/08, 10/8/07, 7/13/05, 5/12/04, 2/12/03, 11/13/02, & 12/12/01.

Letter 2002