

## **Edwards Wildman Retirement Savings Plan Notice to Interested Parties**

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the Plan. The following information is pertinent to this request:

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| 1. Applicant:                  | Locke Lord LLP<br>2200 Ross Avenue, Suite 2800<br>Dallas, TX 75201-2748<br>(214) 740-8000 |
| 2. Employer Identification No: | 74-1164324  |
| 3. Plan Name:                  | Edwards Wildman Retirement Savings Plan   |
| 4. Plan Number:                | 010   |
| 5. Plan Administrator:         | Locke Lord LLP<br>2200 Ross Avenue, Suite 2800<br>Dallas, TX 75201-2748<br>(214) 740-8000 |

The application will be filed on April 28, 2017, with EP Determinations of the Internal Revenue Service at the following address 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 and restatement:

<u>Via Express Mail or delivery service</u> Internal Revenue Service EP Determination Letters Stop 31 201 West Rivercenter Blvd. Covington, KY 41011	<u>Via regular mail</u> Internal Revenue Service EP Determination Letters Stop 31 P.O. Box 12192 Covington, KY 41012-0192
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The plan covers employees of Locke Lord LLP who are hired to work in a legacy Edwards Wildman Palmer LLP office and are classified by the employer as counsel (except a counsel who is contributing to the Edwards Wildman 401(k) Savings Plan) and a Partner or former Partner who is or was a Participant and who becomes a Senior Partner or counsel (who makes a one-time irrevocable election to participate in the Plan). However, the plan excludes leased employees, workers classified by the employer as independent contractors, nonresident aliens who receive no U.S. source earned income, employees whose terms of employment are governed by a collective bargaining agreement unless such agreement provided for coverage under the Plan, employees hired on a project basis, employees employed by Locke Lord LLP on January 9, 2015, employees designated as Income Partners, Equity Partners and Participating Partners by Locke Lord LLP on January 9, 2015, all self-employed individuals who were deriving earned income from Locke Lord LLP on January 9, 2015, and employees who are hired to work in a legacy Edwards Wildman Palmer LLP office on or after January 1, 2017 who are eligible to participate in the Locke Lord LLP Retirement Savings Plan.

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 Determinations may be submitted to:

Internal Revenue Service  
EP Determinations  
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 of Labor 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 of Labor jointly), submit your comments on these matters directly to EP Determinations at the address immediately 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 of Labor to comment with respect to this Plan is 10. If you request the Department of Labor to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include the information contained in Items 1 through 4 of this Notice and the number of persons needed for the Department of Labor to comment. A request to the Department of Labor 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 the Director on or before June 12, 2017. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department of Labor declines, you may submit comments on these matters to EP Determinations to be received by the Director on or before June 12, 2017, or if later, within 15 days from the time the Department of Labor notifies you that it will not comment on a particular matter (but in no event later than June 27, 2017). A request to the Department of Labor to comment on your behalf must be received by that Department on or before May 13, 2017, if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by May 23, 2017, 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 Revenue Procedure 2016-6. 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 Internal Revenue Service; and copies of Section 17 of Revenue Procedure 2016-6) are available at the offices of the Plan Administrator: Locke Lord LLP, 2200 Ross Avenue, Suite 2800, Dallas, TX 75201-2748, for inspection and copying. There is a nominal charge for copying and/or mailing.

If this notice was provided to you electronically, you may request a copy of the notice in written form at no charge.