

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

DEPARTMENT OF THE TREASURY

Date: **SEP 20 2017**

CITY OF COLUMBIA MISSOURI
701 E BROADWAY DANIEL BOONE BLDG
COLUMBIA, MO 65201

Employer Identification Number:
43-6000810
DLN:
17007063052015
Person to Contact:
JENNIFER M THIMMADASIAH ID# 31316
Contact Telephone Number:
(513) 975-6649
Plan Name:
CITY OF COLUMBIA MISSOURI MONEY
PURCHASE PLAN
Plan Number: 002

Dear Applicant:

Based on the information you provided, we're issuing this favorable determination letter for your plan listed above. Our favorable determination only applies to the status of your plan under the Internal Revenue Code. To use this letter as proof of the plan's status, you must keep this letter, the application forms, and all correspondence with us about your application.

Your determination letter doesn't apply to any qualification changes that become effective, any guidance issued, or any statutes enacted after the dates specified in the Cumulative List of Changes in Plan Requirements (the Cumulative List).

Your plan's continued qualification in its present form will depend on its effect in operation (Income Tax Regulations Section 1.401-1(b)(3)). We may review the status of the plan in operation periodically.

You can find more information on favorable determination letters in Publication 794, Favorable Determination Letter, including:

- The significance and scope of reliance on this letter
- The effect of any elective determination request in your application materials
- The reporting requirements for qualified plans
- Examples of the effect of a plan's operation on its qualified status.

You can get a copy of Publication 794 by visiting our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676) to request a copy.

This letter considered the 2014 Cumulative List of Changes in Plan Qualification Requirements.

This determination letter applies to the amendments dated on 8/7/17 & 9/15/14.

This determination letter also applies to the amendments dated on

Letter 5274

CITY OF COLUMBIA MISSOURI

9/18/12 & 12/4/07.

We made this determination on the condition you adopt the proposed restated plan you submitted with your or your representative's letter dated 2/26/15. You must adopt the proposed plan on or before the date provided in Income Tax Regulations Section 1.401(b)-1.

We based this determination letter solely on your claim that the plan meets the requirements of a governmental plan under Internal Revenue Code Section 414(d).

If you submitted a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with your application and asked us to send your authorized representative or appointee copies of written communications, we will send a copy of this letter to him or her.

If you have questions, contact the person listed at the top of this letter.

Sincerely,



Director, Employee Plans
Rulings and Agreements