

## NOTICE TO INTERESTED PARTIES

1. Notice To: **ALL EMPLOYEES ELIGIBLE TO PARTICIPATE IN THE SOUTHERN METHODIST UNIVERSITY RETIREMENT PLAN**

An application is to be made to the Internal Revenue Service for an advance determination on the initial qualification of the following employee pension benefit plan:

2. Name of Plan: Southern Methodist University Retirement Plan
3. Plan No.: 002
4. Name and Address of Applicant: Southern Methodist University  
6116 North Central Expressway, Suite 200  
Dallas, TX 75206
5. Applicant EIN: 75-0800689
6. Name and Address of Plan Administrator: Southern Methodist University  
6116 North Central Expressway, Suite 200  
Dallas, TX 75206

7. The application will be filed on June 8, 2026 for an advance determination as to whether the Plan meets the requirements of Section 403(b) of the Internal Revenue Code (“Code”), with respect to the Plan’s initial determination as to whether the Plan meets the requirements of Section 403(b). The application will be filed through *Pay.gov*.

8. The employees eligible to participate under the Plan are: Everyone who is a regular full-time common law employee and who is age 21 or older is eligible to participate in the Plan immediately upon becoming employed by Southern Methodist University. Employees who work fewer than 20 hours per week (unless they qualify as Long-Term Part Time Employees), or are a student-teacher, a non-resident alien, or a leased employee are not eligible to participate in the Plan.

9. The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this Plan.

## **RIGHTS OF INTERESTED PARTIES**

10. 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 Code. Label your comments “Interested Party Statement”. Include the EIN, Plan name, and Plan number in your correspondence. Also include your contact information (mailing address and phone number) in case we need to

contact you. Your comments to EP Determinations should be faxed to EP Customer Service at 855-224-1311 or mailed 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 (“DOL”) to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

**REQUESTS FOR COMMENTS BY THE  
DEPARTMENT OF LABOR**

11. 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:

- (A) the information contained in items 2 through 5 of this Notice; and
- (B) 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  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210  
Attention: 3001 Comment Request

## **COMMENTS TO THE INTERNAL REVENUE SERVICE**

12. Comments submitted by you to EP Determinations must be in writing and received by them by July 23, 2026 (45 days after the day on which the application is received by EP Determinations). However, if there are matters that you request the DOL to comment upon on your behalf, and the DOL declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the DOL notifies you that it will not comment on a particular matter, or by July 23, 2026 (45 days after the day on which the application is received by EP Determinations), whichever is later, but not after August 7, 2026 (60 days after the day on which the application was received by EP Determinations). A request to the DOL to comment on your behalf must be received by it by June 23, 2026 (15 days after the day on which the application is received by EP Determinations), if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by July 3, 2026 (25 days after the day on which the application is received by EP Determinations), if you wish to waive that right.

## **ADDITIONAL INFORMATION**

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 19A and 20A of Revenue Procedure 2026-4, 2026-1, IRB 160. Additional information concerning this application (including, if applicable, the following: an updated copy of the Plan and related trust; the application for determination; any additional documents relating to the application that have been submitted to the Internal Revenue Service; and copies of Section 19A of Revenue Procedure 2026-4 are available at the offices of Southern Methodist University during normal working hours for inspection and copying. (There is no charge for copying and/or mailing.)