



CHRISTIAN SCHOOLS
INTERNATIONAL

Christian School Pension Plan & Trust Fund

UPDATE

To: Participating Schools

- January 31, 2008, IRS Filing for the Christian School Pension Plan

From: Howard Van Mersbergen
Executive Secretary-Treasurer

Date: January 16, 2008

The Christian School Pension Plan and Trust Fund is in the process of submitting a Determination Letter application for approval with the Internal Revenue Service. We are required to notify interested parties of the application and we need your assistance in meeting that requirement.

The enclosed notice informs each individual that he or she has the right to participate in the approval process by making comments to the IRS; however, the notice rarely generates such comments. The notice must be provided to all present employees, even if not yet eligible to participate in the plan. We are not required to give the notice to former employees even if they have unpaid, vested benefits in the plan or are currently receiving benefit payments.

The notice should be posted at those locations customarily used for posting notices pertaining to labor management relations matters. Alternatively, you may post the notice electronically, as long as you include a statement that a paper copy will be provided free of charge on request. A copy of the notice should be sent to each current employee who is not likely to see the posted notice. It must be posted at least 10 days, but not more than 24 days, before the amendments are submitted to the IRS. **PLEASE POST THE NOTICE ON OR BEFORE JANUARY 21, 2008.** Notices mailed to those who may not see the posting must be postmarked **NOT LATER THAN JANUARY 21, 2008.**

The last paragraph of the notice references additional information regarding the application process. If an employee requests additional information, you must promptly provide them with a copy of the enclosed Additional Information Available to Interested Parties.

Please keep a copy of the notice and the additional information in your plan records marked with a handwritten notation of the date of posting

No. 184