

NOTICE TO INTERESTED PARTIES
(Form 5300 Filing)

1. Notice to: Employees eligible to participate in the Supplemental Retirement Plan for the Board of Regents of Oklahoma Colleges. See Paragraph 8 below for a more detailed description of eligibility requirements.

An application is to be made to the Internal Revenue Service for a determination on the on-going qualification of the following employee retirement plan:

2. Supplemental Retirement Plan for the Board of Regents of Oklahoma Colleges (“Plan”)
(Name of Plan)

3. Plan 001
(Plan No.)

4. Board of Regents of Oklahoma Colleges
3555 NW 58th Street - Suite 320
Oklahoma City, OK 73112
(Name and Address of Applicant)

5. 73-1491788
(Applicant EIN)

6. Board of Regents of Oklahoma Colleges
3555 NW 58th Street - Suite 320
Oklahoma City, OK 73112
(Name and Address of Plan Administrator)

7. The application will be filed on January 31, 2006 with the Internal Revenue Service, EP Determinations, at the address shown below, for a determination as to whether the Plan continues to meet the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended, with respect to the Plan’s amendment. The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

8. The employees eligible to participate under the Plan generally are those employees of the participating universities whose full-time Date of Employment was prior to July 1, 1987 and who were members of the Oklahoma Teachers Retirement System prior to July 1, 1987. However, effective December 1, 2002, an amendment to the Plan extended coverage under the Plan to those employees whose Date of Employment as a full-time employee of the Oklahoma Regional Universities was on or after June 1, 1987 but prior to July 1, 1995. In order to be eligible to be covered by that amendment to the Plan, an individual would have to be employed by one of the Oklahoma Regional Universities on or after December 1, 2002. In no event shall any employee of a participating university who was first employed by the university after June 30, 1995 be eligible to participate in the Plan. The participating universities are those universities under the jurisdiction of the Board of Regents of Oklahoma Colleges.

9. The Internal Revenue Service has previously issued favorable determination letters with respect to the qualification of the Plan.

10. Rights of Interested Parties. You have the right to submit to EP Determinations, at the address described above, either individually or jointly with other interested parties, your comments as to whether the Plan meets the qualification requirements of the Internal Revenue Code. 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.

11. Requests for Comments by the DOL. The DOL may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10% of the employees who qualify as interested parties. The number of persons needed by the DOL to comment with respect to the Plan is 10 (ten). If you request the DOL to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include: (1) the name of the Plan, Plan number, and name, address and EIN of the applicant; and (2) the number of persons needed for the DOL to comment.

A request to the DOL 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

12. Comments to the Internal Revenue Service. Comments submitted by you to EP Determinations at the address shown above must be in writing and must be received by EP Determinations by March 17, 2006. 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 it within 15 days from the time the DOL notifies you that it will not comment on a particular matter, or by March 17, 2006, whichever is later, but not after April 1, 2006. A request by the DOL to comment on your behalf must be received by it by February 15, 2006, if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by February 25, 2006, if you wish to waive that right.

13. Additional Information. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2006-6. Additional information concerning the application (including, where applicable, an updated copy of the Plan; the application for determination; any additional documents dealing with the application; and copies of Section 17 of Revenue Procedure 2006-6) is available at the Board of Regent’s principal place of business at the address noted above during the hours of 9:00 A.M. to 4:00 P.M. for inspection and copying. There is a nominal charge for copying and/or mailing.