

Notice To Interested Parties

This Notice to Interested Parties is provided to all present employees who are eligible to participate in The Gates Group Retirement Plan (the "Plan"). The term "present employees" for purposes of receiving a notice to interested parties includes all present employees of Gates Corporation and any other Affiliated Employer (as defined in the Plan) who are eligible to participate in the Plan and includes any participants on leave of absence and on layoff.

1. An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee retirement benefit plan:
2. Name of Plan: The Gates Group Retirement Plan
3. Plan Number: 333
4. Name and address of applicant: Gates Corporation
1551 Wewatta Street
Denver, CO 80202
5. Applicant EIN: 84-0857401
6. Name and address of Plan Administrator: Gates Corporation
1551 Wewatta Street
Denver, CO 80202
7. The application will be filed on December 23, 2016 for an advance determination as to whether the Plan meets the qualification requirements of § 401 of the Internal Revenue Code of 1986, with respect to the Plan's amendment and restatement.

The application will be filed with: Internal Revenue Service
ATTENTION: EP/EO Determination Letters
Stop 31
P.O. Box 12192
Covington, Kentucky 41012-0192
8. An employee eligible to participate under the Plan was any employee who has completed one year of Continuous Service and attainment of age 21. Effective January 1, 1990, the Plan was closed to new employees who were not members of a collective bargaining unit that provided for their participation in the Plan. Effective December 31, 2009, the Plan was closed to all new hires.
9. The Internal Revenue Service has previously issued a favorable 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 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 qualification of the Plan. If the Department 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 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:
 - (1) Your name;
 - (2) the information contained in items 2 through 6 of this Notice;
 - (3) the number of persons needed for the Department to comment; and
 - (4) whether the parties submitting the comment are:
 - (a) employees eligible to participate under the Plan,
 - (b) employees with accrued benefits under the Plan, or former employees with vested benefits under the Plan,
 - (c) beneficiaries of deceased former employees, who are eligible to receive or are currently receiving benefits under the Plan,
 - (d) employees not eligible to participate under the Plan.

A request to the Department 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, NW
Washington, DC 20210

The request to have the DOL submit a comment to the IRS's EP Determinations must be received by the 25th day after the application is received (by January 17, 2017).

Comments to the Internal Revenue Service

12. Comments submitted by you to EP Determinations must be in writing and received by it no later than February 6, 2017. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by February 6, 2017, whichever is later, but not after February 21, 2017. A request to the Department to comment on your behalf must be received by it by January 6, 2017 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by January 17, 2017 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 17 and 18 of Rev. Proc. 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 Service; and copies of section 17 of Rev. Proc. 2016-6) are available at the offices of Gates Corporation, 1551 Wewatta Street, Denver, CO 80202 during normal working business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)