

Exhibit C
Form of Certification of Compliance

In order to comply with Colorado Revised Statutes 31-31-1101 it is necessary for the City of Littleton, Colorado to certify the following to the FPPA Board of Directors:

- a) the City of Littleton Police Department's Local Money Purchase Plan meets the qualification requirements of the Federal "Internal Revenue Code of 1986" that are applicable to governmental plans;
- b) by separate action the City of Littleton has adopted a Resolution to partially terminate participation in the Local Money Purchase Plan in accordance with the terms of that plan;
- c) the Resolution partially terminating participation does not adversely affect the qualified status of the Local Money Purchase Plan;
- d) the rights of the members in the Local Money Purchase Plan who were affected by the partial termination of the Local Money Purchase Plan to benefits accrued to the date of termination are non-forfeitable;
- e) active Members in the Local Money Purchase Plan who have so elected (the Transferred Members), as of the Effective Date shall become Members in the FPPA Defined Benefit System;
- f) the Employer will transfer or cause to be transferred to the FPPA Defined Benefit System all assets of the Local Money Purchase Plan that are attributable to the accrued benefits of the Transferred Members, pursuant to the procedure established by the Board;
- g) all Employer and employee contributions required to be made to the Local Money Purchase Plan as of the date of the partial termination have been made;
- h) Transferred Members in the Local Money Purchase Plan shall not incur a reduction in their account balances in their Local Money Purchase Plan, determined as of the Effective Date, as a result of their transfer to the FPPA Defined Benefit System. For vesting purposes with regard to the Local Money Purchase Plan account balances and with regard to the Money Purchase component of the FPPA Defined Benefit System, years of service in the Local Money Purchase Plan shall be combined with Years of Service in the Money Purchase Component of the FPPA Defined Benefit System. For vesting purposes with regard to the Defined Benefit component of the FPPA Defined Benefit System, Years of Service Credit shall be based upon service credit either earned or purchased while in the FPPA Defined Benefit System; and
- i) The Employer agrees to participate in the FPPA Defined Benefit System and to be bound by the terms of the FPPA Defined Benefit System and the decisions and actions of the Board with respect to the FPPA Defined Benefit System.
- j) All Members hired on or after October 14, 2018, the Effective Date for New Hires, shall participate in the FPPA Defined Benefit System, as previously determined by the Employer
- k) There are no outstanding loans, liens, assignments, court order including domestic relationship orders, or other types of encumbrances of any nature against any funds transferred to the Statewide Defined Benefit System by the Trustee of the local money purchase plan, except those loans to plan members as described on Exhibit D. The employer will notify FPPA at the time of transfer of any pending domestic relationship orders.

Exhibit D
Loans to Plan Members
(Preparer may use a spreadsheet format)

For each loan, please list the following information:

Member Name:

Social Security Number:

Loan ID:

Interest Rate:

Origination Date:

First Payment Date:

Payments per Year:

Payment Frequency (Q/M/B/W/2/3/4):

Total number of Payments:

Regular Payment Amount:

Home Loan or General Loan:

Total Original Loan Amount:

***Original Loan Amount (Source/Amount/Fund) (if reinv. Type 1):**

Principal Balance on Valuation Date:

**Only needed if the Plan allowed loans from multiple sources. If the participant's loan came from multiple sources (such as Employee and Employer), indicate how much came from each source. This enables Fidelity to calculate what percentage of the loan repayment goes back to each source. This should add up to the "Total Original Loan Amount".*