



Department of the Treasury  
Internal Revenue Service

P.O. BOX 2508  
CINCINNATI OH 45201

In reply refer to: 9999999999  
Mar. 24, 2010 LTR 4577C S0  
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BODC: TE

Employer Identification Number: \*\*-\*\*\*9999  
Document Locator Number: \*\*\*\*\*  
Person to Contact: Joyce Heinbuch ID#: 31004  
Contact Telephone Number: (513)263-3575  
Plan Number: \*\*\*

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

Continued qualification of the plan under its present form will depend on its effect in operation. See section 1.401-1(b)(3) of the Income Tax Regulations. We may review the status of the plan in operation periodically.

Publication 794 explains the significance and the scope of reliance provided by a favorable determination letter and such reliance considers any elective determination request as indicated on your application materials. Publication 794 is available on the Internet at [www.irs.gov](http://www.irs.gov) under Forms and Publications. To receive a copy of this publication, please contact the toll free number 1-800-TAX-FORM (1-800-829-3676). This publication describes the information that must be retained to have reliance on this favorable determination letter. The publication also provides examples of the effect of a plan's operation on its qualified status and discusses the reporting requirements for qualified plans. Please read Publication 794.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal, state or local law.

This determination letter gives no reliance for any qualification change that becomes effective, any guidance published, or any statutes enacted, after the issuance of the Cumulative List (unless the item has been identified in the Cumulative List) for the cycle under which this application was submitted.

This letter considered the 2004 Cumulative List of Changes in Plan

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**Qualification Requirements.**

This letter expires on the earlier of the date of the employer's next determination letter or the end of the subsequent two-year period announced by the Service and which comprises part of the next six-year remedial amendment/approval cycle applicable to adopting employers of pre-approved defined contribution plans.

This determination letter considered the amendments that were submitted with your application and referenced on line 3d of the Form 5307.

If a Form 2848 Power of Attorney or appointee as indicated by the Form 8821 Tax Information Authorization was submitted with your application a copy of this letter will be provided to them.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Andrew E. Zuckerman  
Director, EP Rulings & Agreement