Significant Index Number 0431.00-00

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

200944052

JUL 22 2009

SE:T:EP:RA:A2

Re:

Taxpayer =

Dear

This letter constitutes notice that approval has been granted for your request for a 5-year automatic extension for amortizing the unfunded liabilities as of May 1, 2008, for the above-named Plan which are described in sections 431(b)(2)(B) and 431(b)(4) of the Internal Revenue Code ("Code"), and sections 304(b)(2)(B) and 304(b)(4) of the Employee Retirement Income Security Act of 1974 ("ERISA"). This extension is effective with the plan year beginning May 1, 2008. This extension applies to the amortization charge bases as identified in your application submission, established as of May 1, 20 with a total outstanding balance of $ as of that date.

The extension of the amortization periods of the unfunded liabilities of the Plan was granted in accordance with section 431(d)(1) of the Code. Section 431(d)(1)(A) of the Code requires the Secretary to extend the period of time required to amortize any unfunded liability of a plan for a period of time (not in excess of 5 years) if the Plan submits an application meeting the criteria stated in section 431(d)(1)(B). The plan has submitted the required information to meet the criteria in section 431(d)(1)(B), including a certification from the plan's actuary that:

(i) absent the extension under subparagraph (A), the plan would have an accumulated funding deficiency in the current plan year or any of the 9 succeeding plan years,
(ii) the plan sponsor has adopted a plan to improve the plan's funding status,

(iii) the plan is projected to have sufficient assets to timely pay expected benefits and anticipated expenditures over the amortization period as extended, and
(iv) the notice required under paragraph (3)(A) has been provided.

We have sent a copy of this letter to the
and to the

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Internal Revenue Code provides that it may not be used or cited by others as precedent.

If you require further assistance in this matter, please contact

Sincerely yours,

David M. Ziegler
Manager, EP Actuarial Group 2