Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended
		N/A

Please check the appropriate boxes and answer the following questions:

1.	Please specify the reason for filing the form 5310-A, see instructions for appropriate codes for line 1.
	Notice of Qualified Separate Lines of Business under section 6058(b) and 414(r) of the Internal Revenue Code. (QSLOB) If you check this box stop here and return the form.
	Notice of Plan Merger or Consolidation
	Notice of Plan Spinoff
	Notice of Transfer of Plan Assets or Liabilities to Another Plan
	Other
2.	The date shown on Form 5310-A, Item 6(g), as the date of merger or consolidation, spinoff, or transfer of plan assets is (XXXXXX).
	Date shown is the Correct Merge Date
	Date is shown is incorrect, the Correct Merge Date is
3.	Our records indicate the Form 5310-A was received by us on (XXXXXX), based on this information, it appears you failed to timely file the Form 5310-A. As such a penalty under 6652(e) may apply.
	The Penalty under 6652(e) was previously paid on, in the amount of \$
	The Penalty under IRC 6652(e) was not previously paid.
	This Penalty does not apply because
Ш.	
ter s	were late filed and have not paid the applicable penalty, please submit payment along with a cover tating "This payment is submitted as a 6652(e) that was not submitted with the Form5310-A Notice usly filed." The check should be sent to: Internal Revenue Service
	P.O. Box 12192 Covington, KY 41012-0192
	COVINGUII. IX 1 +1014-0174