

Internal Revenue Service

Department of the Treasury

Date:

Taxpayer Identification Number:

Plan year(s) Ended:

Plan Number:

Person to Contact/ID Number:

Contact Telephone Number:

Fax Number:

Return Reply to:

Dear Sir or Madam:

Our records indicate that you are the sponsor of a multiemployer defined benefit plan (referenced above). Your plan's actuarial certification has not been received by the Secretary of the Treasury, as required by Internal Revenue Code (IRC) Section 432(b)(3). The certification is due by the 90th day of each plan year for all years beginning after 2007.

This request for information is not an audit or investigation under IRC Section 7605(b) or an audit under Section 530 of the Revenue Act of 1978.

Section 212 of the Pension Protection Act of 2006 added Section 432 to the IRC. These requirements generally apply to plan years beginning after 2007 for multiemployer plans in effect on July 16, 2006. The new rules set forth in IRC Section 432 require an annual certification by the plan's actuary of whether or not the plan is in endangered or critical status and must be submitted to the Secretary of the Treasury by the 90th day of each plan year. Proposed regulations under Sections 1.432(a)-1 and 1.432(b)-1 provide additional guidance on the application of IRC Section 432 to multiemployer defined benefit plans, including guidance under Section 1.432(b)-1(d) on the information to be included in the annual certification and the address to which the certification should be sent. Failure to submit this annual certification timely may result in late filing penalties applicable to the Annual Report (Form 5500 series return) under Section 502(c)(2) of the Employee Retirement Income Security Act of 1974 (ERISA). Penalties could be assessed in amounts up to \$1,100.00 per day.

Content of Annual Certification:

The annual certification should contain the following information:

- 1) Plan identification: The annual certification should include
 - a. the name of the plan
 - b. the plan number
 - c. name, address, and telephone number of the plan sponsor
 - d. the plan year for which the certification is being made

- 2) Enrolled actuary identification: The annual certification should include
 - a. the name of the enrolled actuary
 - b. the actuary's address
 - c. telephone number of the enrolled actuary signing the certification
 - d. the actuary's enrollment identification number
 - e. the actuary's signature
 - f. the date of the signature.

- 3) Information on plan status: The annual certification should state whether the plan is in:
 - a. endangered status (which includes seriously endangered status);
 - b. critical status, or
 - c. neither endangered nor critical status.

- 4) Information on scheduled progress: If the annual certification is made with respect to a plan year that is within the plan's funding improvement period or rehabilitation period arising from a prior certification of endangered or critical status, the actuary should also certify whether or not the plan is making scheduled progress in meeting the requirements of its funding improvement or rehabilitation plan.

Please submit either:

- A) The annual certification (as defined above) signed by the plan's actuary
- OR**
- B) An explanation as to why you believe your plan is not required to submit this certification.

Please submit the information requested within 20 days from the date of this letter. Failure to provide this information could result in examination of your plan or the assessment of applicable penalties. You may also furnish any other documents or clarifying material that you believe will be helpful for us to review. If you have any questions, please contact me at the telephone number shown above. For additional information you may visit the IRS website www.irs.gov/ep. Thank you for your cooperation.

Sincerely,