



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Significant Index Number 0431.00-00

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

AUG 02 2010

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SE:TEP:RA: A2

Re:

Dear

This letter is to inform you of an adverse decision regarding your request for an automatic amortization extension as permitted in section 431(d) of the Internal Revenue Code (the "Code"). This extension would have been effective for the plan year beginning April 1, 2009. The adverse decision is due to the fact that the funding improvement plan was not adopted during the plan year.

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 must submit the required information to meet the criteria in section 431(d)(1)(B), including a certification from the plan's actuary that, in part:

- (ii) the plan sponsor has adopted a plan to improve the plan's funding status,

The actuarial certification provided indicated that;

"The plan sponsor has devised a plan to improve the plan's funding status. Under WRERA, the plan sponsor froze the Plan's status on April 1, 2009. Once the Plan's status is certified as of April 1, 2010, the Plan sponsor will devise a plan to improve the plan's funding status."

of the IRS spoke with the plan's actuary, on  
April , 20 to clarify whether a plan to improve the funding status was devised for  
the plan year beginning April 20 confirmed that had not occurred.  
During the June , 20 , Conference of Right, indicated that Board

minutes for the January 20 meeting may indicate that a funding improvement plan was adopted by March 20. A review of those minutes did not indicate that such plan was adopted. Therefore, section 431(d)(1)(A)(ii) has not been met. Given that the time period for adopting a funding improvement plan for the year ended March 31, 2010, has passed, we cannot provide a favorable ruling for an extension.

Pursuant to a power of attorney on file with this office, a copy of this letter ruling is being sent to your authorized representative.

If you require further assistance in this matter, please contact

Sincerely yours,

A handwritten signature in black ink, appearing to read 'D. M. Ziegler', with a long horizontal flourish extending to the right.

David M. Ziegler, Manager  
EP Actuarial Group 2