



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

201147032

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

OCT 27 2010

SE: T, EP: RA: A2

Re:

Dear

This letter is in response to your request with respect to the above-referenced Plan pursuant to Revenue Procedure 90-49 for the plan year commencing January 1, 20

Rev. Proc. 90-49 sets forth the procedure whereby, under certain circumstances, a disallowance of the deduction of employer contributions to a qualified defined benefit pension plan may be obtained; thereby, fulfilling a condition under which such contributions could revert to the employer.

Based upon the information submitted, we have determined that contributions amounting to \$ which were made for the plan year commencing January 1, 20 may be considered as disallowed solely for the purpose of applying Rev. Rul. 77-200. Therefore, the return of contributions not exceeding \$ would not adversely affect the qualified status of the Plan, provided this reversion occurs no later than one year from the date of this letter. (However, if it is not returned by your tax filing date, including extensions filed for and granted, the tax under section 4972 would apply.) In granting this approval, we are not expressing any opinion as to the accuracy or acceptability of any calculations or other material submitted with your request.

When filing Form 5500 for the plan year commencing January 1, 20 a copy of this letter must be attached to the Schedule SB (Actuarial Information). A copy of this letter should be furnished to the enrolled actuary for the Plan.

If you have any questions, please contact

Sincerely yours,

A handwritten signature in black ink, appearing to read "D. M. Ziegler". The signature is fluid and cursive, with a large initial "D" and "M" followed by "Ziegler".

David M. Ziegler, Manager
Employee Plans Actuarial Group 2