



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

NOV 02 2010

SE: T: EP: RA: A2

Re:

Employer =

Dear

This letter constitutes notice that a waiver of the minimum funding standard for the above-named plan for the plan year ending December 31, 2007, has been granted subject to the following conditions:

1. For all plan years beginning January 1, 2008, and later, the Schedule MB (Form 5500) is completed and filed (or refiled, as applicable) reflecting only those employer contributions attributable to hours worked within the applicable plan year (i.e. the minimum funding requirements for each plan year must be met without borrowing from contributions made on behalf of hours worked in subsequent plan years.)
2. If applicable, Forms 5330 are timely filed and the appropriate excise taxes under sections 4971(a) of the Internal Revenue Code ("Code") associated with any accumulated funding deficiency (as determined in accordance with section 431(a) of the Code) that may arise for the plan years ending in calendar years 2008 through 2022, are paid.
3. A copy of the current Rehabilitation Plan is provided to the Internal Revenue Service within 60 days of the date of this letter
4. Any subsequent revisions to the Rehabilitation Plan are provided to the Internal Revenue Service within 90 days of revision.

5. Proof that each required contribution was made to the Plan within the time period required under the Rehabilitation Plan is provided to the Internal Revenue Service for each year that the Plan is in Critical Status.
6. The Employer (together with any future participating employers, if any) must make contributions in accordance with the Rehabilitation Plan, including any future revisions to the Rehabilitation Plan, such that the provisions of section 4971(g)(2) of the Code do not apply.

Your authorized representative agreed to these conditions in a letter sent by email dated October 27, 2010. If these conditions are not satisfied, the waiver is retroactively null and void.

The information required by conditions 3, 4, and 5 should be sent to attention at:

Internal Revenue Service
SE:T:EP:RA:T:A2
915 2nd Avenue
Mail Stop W510
Seattle, WA 98174

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

When filing Form 5500 for the plan year ending December 31, 2007, the date of this letter should be entered on Schedule B (Actuarial Information). For this reason, we suggest that you furnish a copy of this letter to the enrolled actuary who is responsible for the completion of the Schedule B.

We have sent a copy of this letter to the _____ and to your
to the _____
authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, 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 a stylized "Z" at the end.

David M. Ziegler, Manager
Employee Plans Actuarial Group 2