



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Significant Index No. 0404.00-00

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

201218024

AUG 21 2009

SE:T:EP:RA:A2

Re:

Dear

This letter is in response to your request with respect to the above-referenced defined benefit pension plan pursuant to Revenue Procedure 90-49 for the plan year commencing January 1, 2008.

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 plan may be obtained; thereby fulfilling a condition under which such contributions could revert to the employer.

Based on the information submitted, we have determined that contributions amounting to \$23,958,380 which were made for the plan year commencing January 1, 2008, may be considered as disallowed solely for the purpose of applying Rev. Rul. 91-4. Therefore the return of contributions not exceeding \$23,958,380 would not adversely affect the qualified status of the plan, providing this reversion occurs no later than one year from the date of this letter. (However, if the amount 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 opinions 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, 2008, a copy of this letter must be attached to the Schedule SB (Form 5500). A copy of this letter should be furnished to the enrolled actuary for the plan. We have sent copies to your authorized representatives pursuant to a power of attorney on file in this office.

201218024

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