



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

201611020

DEC 15 2015

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T.E.P. R.A.T.I

Legend:

Taxpayer A =

Company B =

Plan C =

Financial Institution D =

Stock E =

IRA F =

Account G =

Dear :

This is in response to your request for a private letter ruling dated March 14, 2015, as supplemented by correspondence dated April 7, and August 20, 2015, in which you request a waiver of the 60-day rollover requirement contained in section 402(c)(3) of the Internal Revenue Code (the "Code").

The following facts and representations have been submitted under penalty of perjury in support of the ruling requested.

Taxpayer A represents that he received a distribution of Stock E from