

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

201710041

NOV 30 2016

T:EP:RA: A2

RE: Change in Funding Method Request

Taxpayer =

Plan =

(EIN: - ; PN: )

Dear :

This letter constitutes notice that approval has been granted for the change in assumptions as described below. The approval applies for the plan year beginning January 1, 20 . This approval has been granted in accordance with section 430(h)(5) of the Internal Revenue Code (Code) and section 303(h)(5) of the Employee Retirement Income Security Act of 1974 (ERISA).

In granting this approval, we have considered only the acceptability of the new current liability assumptions and, as necessary, the method by which the transition is to be made between the prior and the new method. The Taxpayer has represented under penalty of perjury that the Plan did not engage in any lump sum windows or annuity purchase activities during the period reviewed for the experience study used to develop these new assumptions.

We are not expressing any opinion as to the accuracy or acceptability of any calculations or other material submitted with your request. Please note that this letter addresses only issues arising under section 430 of the Code and the approval granted herein should not be read to imply that the Plan as it stands satisfies the requirements of other sections of the Code.

This approval applies to the revisions of the following assumptions: the revision of the rates of retirement, the revision of the rates of withdrawal, and the revision of the rates of disability.

**Rates of Retirement  
Less Than 30 Years of Service**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
55		
56		
57		
58		
59		
60		
61		
62		
63		
64		
65		
66		
67		
68		
69		
70		
71		
72		
73		
74		
75		

**Rates of Retirement  
30 Years of Service**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
47		
48		
49		
50		
51		
52		
53		
54		
55		
56		
57		
58		

**Rates of Retirement  
30 Years of Service**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
59		
60		
61		
62		
63		
64		
65		
66		
67		
68		
69		
70		
71		
72		
73		
74		
75		

**Rates of Retirement  
More Than 30 Years of Service**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
47		
48		
49		
50		
51		
52		
53		
54		
55		
56		
57		
58		
59		
60		
61		
62		
63		

**Rates of Retirement  
More Than 30 Years of Service**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
64		
65		
66		
67		
68		
69		
70		
71		
72		
73		
74		
75		

**Rates of Withdrawal**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		

**Rates of Withdrawal**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
44		
45		
46		
47		
48		
49		
50		
51		
52		
53		
54		
55		
56		
57		
58		
59		
60		
61		
62		
63		
64		
65		
66		

**Rates of Disability**

<u>Age</u>	<u>Current</u>	<u>Proposed</u>
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		

<u>Age</u>	<b>Rates of Disability</b>	
	<u>Current</u>	<u>Proposed</u>
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52		
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55		
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61		
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63		
64		
65		

When filing Form 5500 for the plan year beginning January 1, 20 ; indicate on line 24 of the Schedule SB by checking the "Yes" box that a change in non-prescribed assumptions has been made for the current year. You should also include a copy of this letter as an attachment to the Schedule SB labeled: "**Schedule SB, line 24 – Change in Non-Prescribed Actuarial Assumptions.**"

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.

This ruling is intended to solely address the issues specifically described above. For any issue not specifically addressed in this ruling, the Plan must satisfy any and all applicable sections of the Code and/or regulations as in effect for the relevant plan year(s).

A copy of this letter is being sent to your authorized representative pursuant to a power of attorney (Form 2848) on file in this office. If you have any questions regarding this matter, please contact (ID# ) at ( ) - .

Sincerely yours,

David M. Ziegler, Manager  
Employee Plans Actuarial Group 2

Cc: