



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

MAR 02 2017

Re: _____ ("Plan")
EIN: - ; (Plan No.)
Sponsor =

Dear _____:

This letter constitutes notice that the ruling letter dated June 22, 2009, approving a 5-year automatic extension for amortizing the unfunded liabilities as described in sections 431(b)(2)(B) and 431(b)(4) of the Internal Revenue Code (Code), and sections 304(b)(2)(B) and 304(b)(4) of the Employee Retirement Income Security Act of 1974 (ERISA) of the Plan as of July 1, 2008, has been revoked. This revocation request was made by your authorized representatives subsequent to discussions concerning your request for a change in funding method for the Plan effective for the plan year beginning July 1, _____, and has been granted upon review of the material facts by this office.

We note that the ruling letter dated June 22, 2009, was issued with EIN - _____ and Plan No. _____. Upon review of the original submission requesting the 5-year automatic extension and after discussions with your authorized representatives, we have determined that this and other errors were a result of mistakes in the submission, and the ruling letter should have been issued with EIN - _____ and Plan No. _____.

As a consequence of this revocation, the 5-year automatic extension for amortizing the unfunded liabilities of the Plan as of July 1, 2008, as reflected in the funding standard account of the Plan and in the Schedules MB of Form 5500 filed for the Plan for each plan year since the plan year beginning July 1, _____, ceases to exist. Accordingly, the funding standard account for the plan year beginning July 1, _____, and each subsequent plan year, must be re-determined without taking the 5-year amortization into account. All Schedules MB filed for plan years beginning on or after July 1, _____, must be amended to reflect the revocation. However, since it has been represented that this revocation has not resulted in an accumulated funding deficiency in any year, it is sufficient to attach a reconciliation of the funding standard account to the Schedule MB of Form 5500 filed for the plan year ending June 30, _____.

We have sent a copy of this letter to each of your authorized representatives, to the Manager, EP Classification in Baltimore, Maryland, and to the Manager, EP Compliance Unit in Chicago. Your request for a change in funding method for the Plan effective for the plan year beginning July 1, , is still under review and will be handled separately. If you have any questions, please contact please contact (ID# -) at () - .

Sincerely yours,

David M. Ziegler, Manager
Employee Plans Actuarial Group 2

Cc: