



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

201849017

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

SEP 13 2018

SE:T:EP:RA:A2

Re: _____ ("Plan")
EIN: - / PN:

Sponsor =

Dear _____ :

This letter constitutes notice that approval has been granted for your request for an automatic extension for amortizing the unfunded liabilities as of January 1, _____, for the above-named Plan. This approval applies to such unfunded liabilities which are 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"). This extension is effective with the plan year beginning January 1, _____, and applies to the eligible amortization charge bases as identified in your application submission that are established as of January 1, _____, as shown in the table below. This approval will extend the amortization periods for 5 years.

Type of Base	Initial Amount	Date Established	Remaining Period Before Extension	Outstanding Balance as of 1/1/	Amortization Charge Before Extension
Plan Amendment (Non-Retiree)		9/1/			
Plan Amendment (Retiree)		9/1/			
Plan Amendment (Non-Retiree)		1/1/			
Plan Amendment (Retiree)		1/1/			
Plan Amendment (Non-Retiree)		1/1/			
Plan Amendment (Retiree)		1/1/			
Plan Amendment (Non-Retiree)		1/1/			
Plan Amendment (Retiree)		1/1/			