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**From:**

**Sent:** Thursday, April 23, 2009 9:11:16 AM

**To:**

**Cc:**

**Subject:** RE: VEBA

The deduction is under section 419 regardless of whether the trust is a VEBA. The def'n of Welfare Benefit Fund in 419(e) includes a non-exempt trust.

We sent some language he can use – we would refer to the trust by name, and not refer to it as a VEBA. Remember that is a different taxpayer, and we cannot give them information on the status of the trust/purported VEBA –we cannot imply that the trust is not a VEBA; doesn't matter for our purposes.