



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

NOV 08 2011

TIEP: RA: A2

Re:

Taxpayer =

Dear

This letter constitutes notice that approval has been granted for your request for a 5-year automatic extension for amortizing the unfunded liabilities 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). The extension of the amortization periods of the unfunded liabilities of the Plan has been granted in accordance with section 431(d)(1) of the Code. This extension is effective for the plan year beginning July 1, 2010, and applies to the eligible outstanding amortization charge bases as of that date.

Section 431(d)(1)(A) of the Code requires the Secretary to extend the period of time required to amortize any unfunded liability of a plan for a period of time (not in excess of 5 years) if the Plan submits an application meeting the criteria stated in section 431(d)(1)(B). The plan has submitted the required information, including a certification from the plan's actuary that:

- (i) absent the extension under subparagraph 431(d)(1)(A), the plan would have an accumulated funding deficiency in the current plan year or any of the 9 succeeding plan years,
- (ii) the plan sponsor has adopted a plan to improve the plan's funding status,
- (iii) the plan is projected to have sufficient assets to timely pay expected benefits and anticipated expenditures over the amortization period as extended, and
- (iv) the notice required under paragraph 431(d)(3)(A) has been provided.

We have sent a copy of this letter to the Manager, EP Classification in Baltimore, Maryland and to the Manager, EP Compliance Unit in Chicago, Illinois. A copy of this letter should be sent to the enrolled actuary for the Plan.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Internal Revenue Code provides that it may not be used or cited by others as precedent.

If you have any questions regarding this matter, please contact

Sincerely,

A handwritten signature in black ink, appearing to read 'D. M. Ziegler', followed by a horizontal line.

David M. Ziegler, Manager
Employee Plans Actuarial Group 2