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TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

201220041

AUG 02 2010

SE:TEP:RA:AR

Re:

Dear

This letter is to inform you of an adverse decision regarding your request for an automatic amortization extension as permitted in section 431(d) of the Internal Revenue Code (the "Code"). This extension would have been effective for the plan year beginning April 1, 2009. The adverse decision is due to the fact that the funding improvement plan was not adopted during the plan year.

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 must submit the required information to meet the criteria in section 431(d)(1)(B), including a certification from the plan's actuary that, in part:

- (ii) the plan sponsor has adopted a plan to improve the plan's funding status,

The actuarial certification provided indicated that;

"The plan sponsor has devised a plan to improve the plan's funding status. Under WREIRA, the plan sponsor froze the Plan's status on April 1, 2009. Once the Plan's status is certified as of April 1, 2010, the Plan sponsor will devise a plan to improve the plan's funding status."

of the IRS spoke with the plan's actuary, , on April , 20 , to clarify whether a plan to improve the funding status was devised for the plan year beginning April , 20 . confirmed that had not occurred. During the June 24, 2010, Conference of Right, indicated that Board

minutes for the January 20, 2010, meeting may indicate that a funding improvement plan was adopted by March , 20 . A review of those minutes did not indicate that such plan was adopted. Therefore, section 431(d)(1)(A)(ii) has not been met. Given that the time period for adopting a funding improvement plan for the year ended March , 20 , has passed, we cannot provide a favorable ruling for an extension.

Pursuant to a power of attorney on file with this office, a copy of this letter ruling is being sent to your authorized representative.

If you require further assistance in this matter, please contact.

Sincerely yours,

A handwritten signature in dark ink, appearing to read 'D. M. Ziegler', with a stylized flourish at the end.

David M. Ziegler, Manager
EP Actuarial Group 2