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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

MAR 12 2015

T:EP: RA: A2

Re:
(Plan No.) ("Plan")
EIN:

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 as of , for the above-named Plan 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 . This extension applies to the eligible amortization charge bases as identified in your application submission, established as of

The extension of the amortization periods of the unfunded liabilities of the Plan was granted in accordance with section 431(d)(1) of the Code. 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 to meet the criteria in section 431(d)(1)(B), including a certification from the plan's actuary that:

- (i) absent the extension under subparagraph (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 (3)(A) has been provided.

In granting this ruling, it is expected that the Plan's assumptions and methods will be reviewed and updated as appropriate so that each prescribed assumption was applied in accordance with applicable law and regulations. And each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer the best estimate of anticipated experience under the plan. In addition, we are not expressing any opinion as to the accuracy of any material submitted with your request.

We have sent a copy of this letter to the Manager, EP Classification in _____, to the Manager, EP Compliance Unit in _____, and to your authorized representative pursuant to a power of attorney on file in this office.

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 require further assistance in this matter, please contact (ID# _____) at _____.

Sincerely yours,

David M. Ziegler
Manager, EP Actuarial Group 2

cc: