



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

201630019

APR 28 2016

SE:T:EP:RA:T:A2

In re: _____ (Plan No. _____)
("Plan")
EIN: -

Fund =

Industry =

Dear _____:

This letter constitutes notice that the ruling letter (the "Ruling Letter"), dated July 13, 2005, granting conditional approval for a 10-year extension for amortizing the unfunded liabilities described in section 412(b)(2)(B) of the Internal Revenue Code and section 302(b)(2)(B) of the Employee Retirement Income Security Act of 1974, has been modified.

Specifically, the Ruling Letter has been modified, in substantive part, to replace the second sentence of the paragraph just below the conditions on page two¹ with the following sentence:

If any one of these conditions is not satisfied, the approval to extend the amortization periods for amortizing the unfunded liabilities shall not apply to any plan year ending on or after the date the condition is not satisfied.

It is our understanding that the Plan first failed to meet one of the conditions in the Ruling Letter in the 2009 plan year. Therefore, the approval to extend the amortization periods for amortizing the unfunded liabilities does not apply to the 2009 plan year and all subsequent plan years.

The Plan has been in Critical status since the 2008 plan year. It is our understanding that the Plan has not failed any of the requirements in paragraphs (2), (3), or (4) of section 4971(g) of the Code. Accordingly, no tax under section 4971 shall be imposed under section 4971 for the 2009 plan year and all subsequent plan years in which the Plan is in Critical status and has not failed any of the requirements in paragraphs (2), (3), or (4) of section 4971(g) of the Code.

¹ Prior to the modification the sentence read as follows: "If any one of these conditions is not satisfied, the approval to extend the amortization periods for amortizing the unfunded liabilities would be retroactively null and void."

This letter also modifies the third condition of the Ruling Letter to provide that copies of the future actuarial valuation reports are to be provided to the following address.

Internal Revenue Service
Attn: Lawrence E. Isaacs, SE:T:EP:RA:T:A2
1111 Constitution Avenue, N.W., NCA-629
Washington, DC 20224

This modification carries out the purposes of ERISA, and protects participants. The failure to provide this modification to the extension would be a substantial risk to the continuation of the plan and would be adverse to participants' interests.

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

If you require further assistance in this matter, please contact (ID#) at () - .

Sincerely yours,

David M. Ziegler, Manager
Employee Plans Actuarial Group 2

cc: