

MAR 25 2011

T: EP: RA: A2

Re:

Dear

This letter is in response to your request with respect to the above-referenced defined benefit pension plan pursuant to Revenue Procedure 90-49 for the plan year commencing January 1, 20

Rev. Proc. 90-49 sets forth the procedure whereby, under certain circumstances, a disallowance of the deduction of employer contributions to a qualified defined benefit plan may be obtained; thereby fulfilling a condition under which such contributions could revert to the employer.

Based on the information submitted, we have determined that contributions totaling \$ which were made for the plan year commencing January 1, 20 , may be considered as disallowed solely for the purpose of applying Rev. Rul. 91-4. Therefore the return of contributions not exceeding \$ would not adversely affect the qualified status of the plan, providing this reversion occurs no later than one year from the date of this letter. In granting this approval, we are not expressing any opinions as to the accuracy or acceptability of any calculations or other material submitted with your request.

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

When filing Forms 5500 for the plan years commencing January 1, 2008, a copy of this letter must be attached to the Schedule B. A copy of this letter should be furnished to the enrolled actuary for the plan. We have sent a copy to your authorized representative pursuant to a power of attorney on file in this office.

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If you require further assistance concerning this matter, please contact

Sincerely yours,

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

David M. Ziegler, Manager
Employee Plans Actuarial Group 2