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Internal Revenue Service

Significant Index No. 0404.00-00

Department of the Treasury

Washington, DC 20224

Contact Person:

Telephone Number:

In Reference to:

T:EP:RA:T:A2

Date: MAY 2 2 2001

In 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 April 1, 2000.

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 pension plan may be obtained; thereby, fulfilling a condition under which such contributions could revert to the employer.

Based upon the information submitted, we have determined that contributions amounting to $49,756, which were made for the plan year commencing April 1, 2000, may be considered as disallowed, to the extent that they are not deductible, solely for the purpose of applying Rev. Rul. 91-4, 1991-1 C.B. 57. Therefore, the return of contributions not exceeding $49,756 would not adversely affect the qualified status of the plan, provided this reversion occurs no later than one year from the date of this letter. (However, if it is not returned by your tax filing date, including extensions filed for and granted, the tax under section 4972 would apply.) In granting this approval, we are not expressing any opinion 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 Internal Revenue Code provides that it may not be used or cited by others as precedent.

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When filing Form 5500 for the plan year commencing April 1, 2000, a copy of this letter must be attached to the Schedule B (Actuarial Information). We have sent a copy to the

Sincerely yours,

Martin L. Pippins

Martin L. Pippins
Manager, Actuarial Group 2
Tax Exempt & Government Entities
Division

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