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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

MAR 1 2 2003

T:EP:RA:T:4Z

Re:

Dear

This letter is in response to your request, dated January 27, 2003, with respect to the above-referenced defined benefit pension plan pursuant to Rev. Proc. 90-49, 1990-2 C.B. 620, for the plan year commencing January 1, 2002.

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. This ruling is directed only to the organization 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.

Based upon the information submitted, we have determined that contributions amounting to $584,000, which were made for the plan year commencing January 1, 2002, may be considered as disallowed solely for the purpose of applying Rev. Rul. 91-4, 1991-1 C.B. 57. Therefore, the return of contributions not exceeding $584,000 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.

When filing Form 5500 for the plan year commencing January 1, 2002, a copy of this letter must be attached to the Schedule B (Actuarial Information). A copy of this letter should be sent to the enrolled actuary servicing the plan. We have sent a copy to the

If you have any questions regarding this matter, please contact
. Also, please refer written replies to

Sincerely yours,

Martin L. Pippins, Manager
Employee Plans Actuarial Group 2