

Request for Information

EIN:

Plan Sponsor:

Plan Name:

Plan Number:

Tax Year Ended:

Please identify a contact person knowledgeable about the operation of the plan and trust.

<i>Name</i>	<i>Title</i>	<i>Email address</i>	<i>Telephone</i>
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1. Does the plan document contain the language required by § 411(d)(3)¹ of the Internal Revenue Code?

Yes No - Explain:

2. During the tax year ended 200812, did your company’s downsizing significantly reduce (by 20% or more) the number of total plan participants? (Consider only participants who had account balances.)

No Yes – Explain

¹ 411 (d)(3) Termination or partial termination; discontinuance of contributions. Notwithstanding the provisions of subsection (a), a trust shall not constitute a qualified trust under section 401(a) unless the plan of which such trust is a part provides that--

(A) upon its termination or partial termination, or

(B) in the case of a plan to which section 412 does not apply, upon complete discontinuance of contributions under the plan,

The rights of all affected employees to benefits accrued to the date of such termination, partial termination, or discontinuance, to the extent funded as of such date, or the amounts credited to the employees' accounts, are nonforfeitable. This paragraph shall not apply to benefits or contributions which, under provisions of the plan adopted pursuant to regulations prescribed by the Secretary to preclude the discrimination prohibited by section 401(a)(4), may not be used for designated employees in the event of early termination of the plan. For purposes of this paragraph, in the case of the complete discontinuance of contributions under a profit-sharing or stock bonus plan, such plan shall be treated as having terminated on the day on which the plan administrator notifies the Secretary (in accordance with regulations) of the discontinuance.

3. During the tax year ended 12/31/2008, did your company fully vest all employees whose employment with the company terminated during the year? If you answer “No”, your explanation should address both the number of participants who forfeited some, or all, of their account balance, and an estimate of the total dollar amount of all plan forfeitures for the year.

Yes No – Explain

4. Other Comments:
