

Form <b>886-A</b> (Rev. January 1994)	<b>EXPLANATIONS OF ITEMS</b>	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended

Your plan submitted a request to the Internal Revenue Service for a determination letter on the qualified status of the plan. When the IRS completed our review of your request, we issued a Letter 1132 or a Letter 835 to the plan to notify you of the results.

Your determination letter was issued with a proposed caveat or caveats. The letter informed you that the plan had 91 days from the date on the determination letter to sign the proposed amendment or proposed plan adoption under the 401(b) period. See language on you determination letter. As stated, "This determination is subject to your adoption of the proposed amendments submitted in your letter dated XXXXXX. The proposed amendment should be adopted on or before the date prescribed by the regulations under code section 401(b)."

1. Please provide proof that the amendment(s) were signed within this period or provide an explanation why this was not completed.
2. Please send us a copy of this determination letter (Letter 1132 or Letter 835) with a copy of the amendment(s) that were signed within the 91 days that it pertains to. Your letter may have multiple proposed caveat(s) listed on it.

You may mail or fax the requested information to the address or fax phone number that appears on the attached letter within 15 days of the date on this request. Thank you.