

Significant Index No. 0412.06-00

Third Party Contact – Plan Participants



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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Company =

This letter constitutes notice that your requests for waivers of the minimum funding standard for the above-named plans for the plan years ending December 31, [REDACTED] have been denied.

The Company is engaged in the [REDACTED], and sale of [REDACTED] office and [REDACTED] and retrieval equipment and customized [REDACTED]. The Company also distributes various paper products used in conjunction with its equipment, including [REDACTED]. The current economic hardship began due to the Company's relocation from [REDACTED] in [REDACTED] and the resulting disruption in business.

You were notified in a letter dated October 31, [REDACTED] that your requests for funding waivers had been tentatively denied based on concerns that the Company's financial hardship was not temporary in nature. During a conversation with [REDACTED] of this office on November 18, [REDACTED] your representative indicated that the Company is pursuing a distress termination for both Plans and waived its right to a conference to review this decision. Therefore, your requests for funding waivers for the Plans for the plan years ending December 31, [REDACTED] are denied.

You should note that excise taxes under section 4971(a) of the Internal Revenue Code are currently due on the accumulated funding deficiencies in the Plans for the plan years ending December 31, [REDACTED] and December 31, [REDACTED]. We understand that Form 5330 was filed for both plans for the plan years ending December 31, [REDACTED] to report the deficiencies but that the excise taxes were not paid. You should file Form

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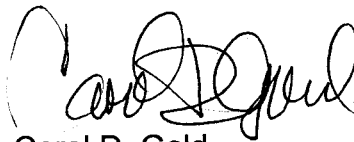
5330 to report the deficiencies for the plan years ending December 31, [REDACTED] and pay the excise taxes for the plan years ending December 31, [REDACTED] and December 31, [REDACTED] as soon as possible.

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.

We have sent a copy of this letter to the Manager, EP Classification in [REDACTED], to the Manager, EP Compliance Unit in [REDACTED], and to your authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact [REDACTED]

Sincerely yours,



Carol D. Gold
Director, Employee Plans