

Office of Chief Counsel
Internal Revenue Service
memorandum

CC:TEGE:EB:QP2:PRKinard
REG-110136-07

date: November 23, 2009

to: IRS Reports Clearance Officer

from: Pamela R. Kinard
Assistant Branch Chief, Qualified Plans Branch 2 (Employee Benefits)
(Tax Exempt & Government Entities)

subject: Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual -- No Change Memo



The collections of information contained in these final regulations were previously reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1780, in conjunction with Treasury decision (TD 9052), relating to the Notice of Significant Reduction in the Rate of Future Benefit Accrual, published on April 9, 2003 in the **Federal Register** (68 FR 17277). On March 21, 2008, a notice of proposed rulemaking (REG-110136-07) was published in the **Federal Register** (73 FR 15101). Written comments responding to the notice were received and a public hearing was held on the 2008 proposed regulations. These final regulations adopt the proposed regulations with minor revisions based on the comments received. There is no change in the paperwork burden.

Attachment (1)