

**APPENDIX F, SCHEDULE 2**  
**Nonamender Failures (other than those to which Schedule 1 applies)**

**Plan Name:** \_\_\_\_\_ **EIN:** \_\_\_\_\_ **Plan #:** \_\_\_\_\_  
(Please include the plan name, EIN, and plan number information on each page of the submission.)

**PART I. IDENTIFICATION OF FAILURES**

The plan identified above was not amended to comply with the applicable provisions of the following legislative and regulatory requirements by the applicable deadlines in accordance with § 401(b) and the regulations thereunder:

- The Employee Retirement Income Security Act of 1974 (ERISA)
  - The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA)
  - The Deficit Reduction Act of 1984 (DEFRA)
  - The Retirement Equity Act of 1984 (REA)
  - The Tax Reform Act of 1986 (TRA '86)
  - The Unemployment Compensation Amendments of 1992 (UCA)
  - The Omnibus Budget Reconciliation Act of 1993 (OBRA)
  - GUST (includes The Uruguay Round Agreements Act, the Uniformed Services Employment and Reemployment Rights Act of 1994, the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, the Internal Revenue Service Restructuring and Reform Act of 1998, and the Community Renewal Tax Relief Act of 2000)
  - The changes required by the 2005 Cumulative List (Notice 2005-101, 2005-2 C.B. 1219)
  - The changes required by the 2006 Cumulative List (Notice 2007-3, 2007-1 C.B. 255)
  - The changes required by the 2007 Cumulative List (Notice 2007-94, 2007-2 C.B. 1179)
  - Other (specify the legal requirement and applicable Cumulative List):
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**PART II. DESCRIPTION OF PROPOSED METHOD OF CORRECTION**

The Plan Sponsor has adopted (or will adopt) amendments that satisfy the requirements of all of the items checked in Part I of this Appendix F, Schedule 2 retroactively to the effective dates of the specific provisions contained in the amendments. The amendments and restated plan documents (where applicable) are enclosed with this submission.

**PART III. CHANGE IN ADMINISTRATIVE PROCEDURES**

The Plan Sponsor has taken the following step(s) to ensure that the failure(s) will not recur:

**PART IV. ENCLOSURES**

In addition to the applicable enclosures listed on Appendix F, the Plan Sponsor encloses the following with this submission:

- Copies of all amendments used to correct the failure(s), either as adopted or in proposed form,
- A copy of the plan document in effect prior to any of the amendments used to correct the failure(s),
- A copy of the most recent determination letter issued with respect to the plan (if applicable), and
- A determination letter application (Form 5300, 5307, or 5310 along with Form 8717 and the applicable user fee payment made payable to the U.S. Treasury).