

MAY 12 2015

From: Dalila Allende Rosa <DAllende@ssspr.com>
Sent: Friday, May 08, 2015 12:53 PM
To: Notice Comments
Subject: NOTICE 2015-16

Good afternoon. In terms of the Rule it is important to expressly indicate if the Excise tax on Cadillac Plans applies to Puerto Rico or the Territories of the United States of America. If you can send me the answer to this question as prompt as possible, it will be highly appreciated. Plan sponsors located in Puerto Rico want to receive this information.

Thank you.

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