MEMO# 19205

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KATRINA RELATED ADMINISTRATIVE RELIEF AND LEGISLATION

©2005 Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice. [19205] September 30, 2005 TO: PENSION COMMITTEE No. 31-05 RE: KATRINA RELATED ADMINISTRATIVE RELIEF AND LEGISLATION Attached is a chart prepared for the Institute by counsel that sets forth on an issue-by-issue basis an overview of hurricane related relief issued by Treasury, the Internal Revenue Service and the Department of Labor or included in the Katrina Emergency Tax Relief Act of 2005 (KETRA). The chart also highlights informal guidance provided by the agencies recently interpreting the relief. The chart is current as of September 29, 2005. Mary S. Podesta Senior Counsel - Pension Regulation Attachment (in .pdf format)

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