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January 31, 2011

VIA FIRST CLASS MAIL

Internal Revenue Service
Attention: SE:T:EP:RA:VC
P.O. Box 27063
Washington, D.C. 20038-7063

Re: *Form 5300 for the Durham Retirement Plan (the "Plan")*
EIN: 26-0846505
Plan Number: 002

Dear Sir or Madam:

This firm represents Durham City Transit Company (the "Company"), EIN #26-0846505, the Sponsor of the Durham Retirement Plan (the "Plan"). The Company experienced three non-amender failures for the Plan. The Company hereby requests a favorable correction under the IRS Voluntary Compliance Program for the Plan and a favorable determination under Section 401(a) of the Internal Revenue Code. Enclosed please find Appendix F of Notice 2008-50, Streamlined VCP Submission, and IRS Form 5300, Application for Determination, with relevant attachments, as listed herein.

To facilitate your review and this request for determination, we enclose the following documents:

1. IRS Form 8717 for IRS Form 5300, with a user fee check attached in the amount of \$1,000;
2. IRS Form 5300 and its attachments;
3. A check in the amount of \$375 payable to the U.S. Treasury for the VCP application fee;
4. A) Appendix F of Notice 2008-50;
B) Appendix F, Schedule 1 – Interim and Certain Discretionary Nonamender Failures and its attachments;
5. Appendix E, Acknowledgement Letter;

6. IRS Form 2848, Power of Attorney, authorizing Robert C. Christenson, Esq. to represent the Company in connection with this correction;
7. A copy of the Plan's most recent determination letter dated November 3, 2006, which covers the Plan restatement effective January 1, 1997 and its First Proposed Amendment;
8. A copy of the Plan restatement effective January 1, 2011;
9. Copies of all amendments since the Plan's 2006 determination letter; and
10. A copy of the Trust document.

Should you require additional information or have any questions, please do not hesitate to contact me at the number above.

Very truly yours,

Robert C. Christenson, Esq.
For FISHER & PHILLIPS LLP

RCC:jfn