

PCN Services – High Life *Newsletter, News, Events, Deaths, Illness Notices & PCN Ads & Calendar.* Note: Notices from major sections are distributed by separate email address to allow our subscribers the ability to customize and filter notices not desired.

Large web community for one of world's largest airlines

High Life

facebook

For all Delta people who have truly touched the High Life!

Dear PCN,

Group Section.....

Mark's Remarks:

Hey guys and gals, while the weather is finally showing good glimmers of springtime's arrival, I hope that you are looking forward to a great spring-summer season. If you have upcoming events to announce to our group please simply email our calendar manager, Kim at pcn.calendar@gmail.com

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Remember that the DP3 has published a calculator that you may use to estimate what benefit you should be receiving from the PBGC. See PENSION section below.

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As a reminder, our main notices are sent from separate email addresses dedicated to the topic of the notice. Should you wish to NOT receive any particular notice we

cannot change that function here, but you can BLOCK that particular PCN email address. Comprende?

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Training on the Boeing re-set jet. Things are going well and will report on the conclusion after I am finished.

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For all of you who have an item, service or offer to promote:

3 categories are completely FREE!

PCN Ads – *up and running!*

Every one submitting an Ad gets a private login and complete control over their ads. URL's and images are allowed and you will see it is a very nice format for entering online ads.

Check it out and get your item, thing wanted, service or house, posted!

PCN Ads

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Calling the PBGC for BSW:

I wish I had a direct number for the Atlanta office (which you need to ask for when calling the PBGC) but I do not. Simply call the national PBGC number at the Atlanta office.

PBGC in DC- 1-800-400-7242 Any questions regarding your benefits or obtaining your **benefit statement worksheet**, *talk to the Atlanta office.*

Following is not good anymore: ~~(extension 2000 or PBGC in ATL at 404-607-8836)~~

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Tools for our members:

PCN Main Website: <http://pcn.homestead.com/home01.html>

PCN Ads – <http://pilotcommunication.net/Ads/>

PCN Tool Bar (for IE browser) - <http://pcntools.ourtoolbar.com/>

PCN Calendar - <http://pcn.homestead.com/Calendar.html>

News Section.....

Delta News (Recent stories of interest): [Yahoo](#), [AJC](#)

Air France, Delta Consider Bid for Virgin Atlantic, Times Says

By Chris Kay - Feb 20, 2011 3:06 AM CT

[Air France-KLM](#) and [Delta Air Lines Inc.](#) are considering a joint bid for Virgin Atlantic Airways Ltd., the airline controlled by billionaire [Richard Branson](#), the [Sunday Times](#) reported, without saying where it got the information.

Air France and Delta Air Lines have appointed [Goldman Sachs Group Inc.](#) as their adviser, the newspaper said.

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Delta SkyMiles no longer expire

Triangle Business Journal

Date: Tuesday, February 15, 2011, 6:13pm EST

Delta SkyMiles users have reason to cheer, and travel more frequently.

Atlanta-based **Delta Air Lines Inc.**, the second busiest carrier at Raleigh-Durham International Airport, said Tuesday it canned the SkyMiles mileage expiration for all accounts as of Jan. 1, making it the only major U.S. carrier without mileage expiration.

Previously, miles expired 24 months after a member's last qualifying mileage activity, which required a member to earn or redeem miles within that period.

Last year, frequent flyers redeemed more than 264 billion miles in the SkyMiles program for more than 12 million award redemptions. In 2010, 8.3 percent of revenue miles flown on Delta (NYSE: DAL) were for award travel.

See below TRAVEL section for more:

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I'll let you draw your own conclusions from the following story:

Delta gives \$313M in profit sharing

Orlando Business Journal

Date: Monday, February 14, 2011, 2:42pm EST

Delta Air Lines Inc. (NYSE: DAL) is rewarding its employees with \$313 million in profit sharing following a \$593 million profit in 2010.

Richard Anderson, CEO of the Atlanta-based airline, sent a memo to employees on Feb. 14 to detail the profit sharing. The memo follows:

To: Delta Colleagues Worldwide

From: Richard Anderson

Subject: Sharing our success every step of the way

Congratulations and thank you! Today Delta is paying out \$313 million in profit sharing – a direct result of your hard work and dedication that enabled Delta to record a \$1.4 billion profit for 2010 [Editorial note: before charges]. We continue to deliver on our commitment to share Delta's successes with those who make it possible.

Profit sharing is not a one-time payout. Instead, it is part of your total compensation that includes a competitive package of pay, benefits and work rules along with additional opportunities to earn more when the company performs well. This year's profit sharing continues the momentum that we've gained during the last four years, enabling continued investments in our people:

Coming out of bankruptcy in 2007, Delta employees received \$1 billion in incentives and improved compensation and benefit programs.

For our strong financial performance in 2007, employees earned \$158 million in profit sharing.

As a testament to the airline we would build together, Delta employees were granted 15% equity in the combined company following the close of the merger in 2008, valued at approximately \$900 million at the time of distribution.

For solid operational performance in 2009, Delta people earned approximately \$66 million through monthly operational performance bonuses.

For three consecutive years, Delta increased base pay for frontline people, making good on a pre-merger promise to bring Delta base pay rates to industry-standard by the end of 2010.

And today, as a direct reflection of your hard work and our merger's success, we are sharing the largest profit sharing payout in our airline's history.

Read More: <http://www.bizjournals.com/orlando/news/2011/02/14/delta-gives-313m-in-profit-sharing.html?ana=yfcpc>

10 Airline Stocks: Factors That Could Keep a Lid on Any Upside for These Companies

February 18, 2011

With rising fuel prices already in motion and rising labor inputs just over the horizon for airlines, we've identified good candidates for a potential short. The industry is likely to undergo further consolidation, and as a consequence, ticket prices should continue to firm. We think these risks are outweighed by the unprofitability that plagues this cyclical sector. High speed rail projects, spillover risk from unrest overseas, and burdensome security procedures prior to boarding should keep a lid on the upside for most airlines.

Within the individual airline companies, here is what we found:

Alaska Air Group ([ALK](#)): This airline has a 20% market share of the coveted Alaskan area market. We expect the company to continue to destroy capital for shareholders, however, with margins closer to 7% and capital spending eating up 10% of revenues over the next several years. Revenue growth will remain in the mid-single digits as more travelers seek Alaska as a favorite getaway destination. We think shares are worth \$15 apiece.

JetBlue ([JBLU](#)):

Read More: <http://seekingalpha.com/article/253875-10-airline-stocks-factors-that-could-keep-a-lid-on-any-upside-for-these-companies?source=yahoo>

Finance Section ((Claims, PBGC, HCTC, Insurance, Planning, Tax, Estate) - section containing items with financial consequence to our group)):

From: [jim munton](#)

Date: 2/20/2011 1:03:10 AM

To: [Mark Sztanyo](#)

Subject: FW: UPDATE- 2007 TAX RETURN RECLASSIFICATION-DAL

Mark....would you please post this on your PCN web-site....thanks, jim munton

19 February 2011

UPDATE
2007 TAX RETURN RECLASSIFICATION

We've got some more good news on the 2007 Amended Tax Return battle with DAL/IRS. A third pilot (Eli Chen – LAX) received a refund check back from the IRS. Eli was one of the

first pilots to submit a 2007 Amended Return through Bill Whalen (my accountant). Eli received no audit. He also approved my using his name.

This is exciting to us because we believe the more pilots that get a refund back from the IRS, the better the chances all pilots can get the same results.

It should be pointed out that Eli Chen is a Nevada resident. All three of us that have won have been Nevada residents. Bill Whalen, my accountant, has the potential to get cases that go through him transferred to the Nevada IRS offices if there is an IRS disagreement or audit even if originally filed in another IRS jurisdiction.

Jim Munton
DAL Retired Pilot
1132 Shady Run Terrace
Henderson, NV 89011
702-496-6622
jwmunton@hotmail.com

Editor: Munton's page on the PCN with collection of documents.
http://pcn.homestead.com/Archive_Pens_Munton.html

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Remaining financial items for retirees to watch:

After Aug 2007 these are retirement items remaining with financial consequence.

1. ~~PBGC 2nd look re-calc at qualified annuity benefits~~ - completed 8/24/07
2. ~~PBGC make up lump payment for underpayments since termination:~~ most reported received 1/31/08
3. Final claim distribution by DAL through BSI - pending (now likely by Mar 31, 2011 according [Delta Docket](#)) Keep checking your account for more DAL shares.
4. ~~Class Action suit against DAL concerning 5-yr look-back worth in excess of \$100 million - withdrawn~~
5. Final Benefit Determination Letters (BDL's) PBGC re-calc "determination" of qualified annuity (likely after claim stock sale) – in process until end of year (only 45 days to appeal) Appeal extensions generally granted in Nov 2010 now extended by our law firm for all to: revised to Feb 18, 2011 Now Mar 18, 2011, April 29, 2011
6. Pension reinstatement/contribution request by DP3 representing the retired pilots. very long shot....pending
7. ~~Roth IRA creation as per Worker, Retiree, and Employer Recovery Act of 2008 - deadline June 22nd, 2009~~

8. Expiration of HCTC 80% premium subsidy will expire on December 31, 2010. ~~Back to 65% unless legislative action.~~ Action has continued 80% for Jan & Feb.

9. Financial condition of the D&S Plan--a plan that pays benefits to eligible survivors of deceased pilots as well as to disabled pilots. A form 5500 for the D&S Plan is filed annually.

10. Formation of a VEBA Health Insurance plan by DP3.

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Insurance (issues about health, life or disability that are of interest):

Pension:

Re-Print of Chm Message: Another good reason to be a honor roll member!

DP3 Benefit Calculator

February 3, 2011

We are pleased to announce that DP3 has created an on line calculator that will assist many of you in assessing whether there are calculation errors in your current PBGC benefit.....

Please note that we are not actuaries or attorneys. Therefore any values generated by this calculator may not accurately represent either your current benefit or any future benefit. The calculator is intended as an aid in illuminating the possibility of calculation or data errors and possible benefits of appealing PBGC procedures.

This calculator only works for retirees who were hired after February 1, 1972 and retired after June 30, 2002. This is approximately 2500 of the 3500 retirees most negatively impacted by PBGC procedures.

Click the link below to read the instructions before trying the calculator (the link to the calculator is at the end of the instructions, and the **Members-Only** username and password will be required):

[DP3 Benefit Calculator](#)

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Subject: Rollover of Pension related funds (from bankrupt carrier) to an IRA

Found this on a board today, I'm sure you're getting other links to this as well...

**Congressional Record
112th Congress (2011-2012)**

TEXT OF AMENDMENTS -- (Senate - February 03, 2011)

[Page: S553] GPO's PDF

SEC. __X. ROLLOVER OF AMOUNTS RECEIVED IN AIRLINE CARRIER BANKRUPTCY.

(a) *General Rules.*--

(1) **ROLLOVER OF AIRLINE PAYMENT AMOUNT.**--If a qualified airline employee receives any airline payment amount and transfers any portion of such amount to a traditional IRA within 180 days of receipt of such amount (or, if later, within 180 days of the date of the enactment of this Act), then such amount (to the extent so transferred) shall be treated as a rollover contribution described in section 402(c) of the Internal Revenue Code of 1986. A qualified airline employee making such a transfer may exclude from gross income the amount transferred, in the taxable year in which the airline payment amount was paid to the qualified airline employee by the commercial passenger airline carrier.

(2) **TRANSFER OF AMOUNTS ATTRIBUTABLE TO AIRLINE PAYMENT AMOUNT FOLLOWING ROLLOVER TO ROTH IRA.**--A qualified airline employee who has contributed an airline payment amount to a Roth IRA that is treated as a qualified rollover contribution pursuant to section 125 of the Worker, Retiree, and Employer Recovery Act of 2008, may transfer to a traditional IRA, in a trustee-to-trustee transfer, all or any part of the contribution (together with any net income allocable to such contribution), and the transfer to the traditional IRA will be deemed to have been made at the time of the rollover to the Roth IRA, if such transfer is made within 180 days of the date of the enactment of this Act. A qualified airline employee making such a transfer may exclude from gross income the airline payment amount previously rolled over to the Roth IRA, to the extent an amount attributable to the previous rollover was transferred to a traditional IRA, in the taxable year in which the airline payment amount was paid to the qualified airline employee by the commercial passenger airline carrier. No amount so transferred to a traditional IRA may be treated as a qualified rollover contribution with respect to a Roth IRA within the 5-taxable year period beginning with the taxable year in which such transfer was made.

(3) **EXTENSION OF TIME TO FILE CLAIM FOR REFUND.**--A qualified airline employee who excludes an amount from gross income in a prior taxable year under paragraph (1) or (2) may reflect such exclusion in a claim for refund filed within the period of limitation under section 6511(a) (or, if later, April 15, 2012).

(b) *Treatment of Airline Payment Amounts and Transfers for Employment Taxes.*--For purposes of chapter 21 of the Internal Revenue Code of 1986 and section 209 of the Social Security Act, an airline payment amount shall not fail to be treated as a payment of wages by the commercial passenger airline carrier to the qualified airline employee in the taxable year of payment because such amount is excluded from the qualified airline employee's gross income under subsection (a).

(c) *Definitions and Special Rules.*--For purposes of this section--

(1) **AIRLINE PAYMENT AMOUNT.**--

(A) **IN GENERAL.**--The term ``airline payment amount" means any payment of any money or other property which is payable by a commercial passenger airline carrier to a qualified airline employee--
(i) under the approval of an order of a Federal bankruptcy court in a case filed after September 11, 2001, and before January 1, 2007, and
(ii) in respect of the qualified airline employee's interest in a bankruptcy claim against the carrier, any note of the carrier (or amount paid in lieu of a note being issued), or any other fixed obligation of the carrier to pay a lump sum amount.

The amount of such payment shall be determined without regard to any requirement to deduct and withhold tax from such payment under sections 3102(a) and 3402(a).

(B) **EXCEPTION.**--An airline payment amount shall not include any amount payable on the basis of the carrier's future earnings or profits.

(2) **QUALIFIED AIRLINE EMPLOYEE.**--The term ``qualified airline employee" means an employee or former employee of a commercial passenger airline carrier who was a participant in a defined benefit plan maintained by the carrier which--

(A) is a plan described in section 401(a) of the Internal Revenue Code of 1986 which includes a trust exempt from tax under section 501(a) of such Code, and

(B) was terminated or became subject to the restrictions contained in paragraphs (2) and (3) of section 402(b) of the Pension Protection Act of 2006. [Page: S556] [GPO's PDF](#)

As the PBGC appeals progresses the sensitivity of the information does as well. While the PCN has re-published many of DP3 general postings, we will refrain from re-publishing "private emails" in view of the nature of the process. So when there is a general update we will re-publish and when there is a private email we will help announce its existence.

To PCN subscribers these links are "hot" and will take you directly to the DP3 resource page or checklist for filing an appeal concerning your PBGC benefits.

Click for [PBGC Appeals Resource Page](#)

Or

[Appeal Checklist](#)

DP3 (login required)

Click to appeal your PBGC benefit

Call PBGC in DC- 1-800-400-7242

Link of explanation for BSW ([Benefit Statement Worksheet](#))

(Note: Must know your DP3 assigned passwords which cannot be shared in our newsletter!)

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Commercial Section.....

Investment (Legitimate firms that have helped our group are encouraged to contact PCN to add articles here):

Travel & Non-Revving (share a quick reco):

From: jjmaynard@usa.net
To: jjmaynard78@gmail.com
Sent: 2/15/2011 11:58:40 A.M. Eastern Standard Time
Subj: Delta Eliminates SkyMiles Expiration

News Release Issued: February 15, 2011 10:22 AM EST

SkyMiles members gain new industry-leading benefit

ATLANTA, Feb. 15, 2011 /PRNewswire/ -- Delta Air Lines (NYSE: DAL) today announced it has eliminated the SkyMiles mileage expiration, creating a new industry-leading benefit for all members. This program change is effective for all accounts as of Jan. 1, 2011, and makes Delta the only major U.S. carrier without mileage expiration.

Previously, miles expired 24 months after a member's last qualifying mileage activity, which required a member to earn or redeem miles within that period.

"Now that our massive frequent flyer program integration is complete, we are focused on smart ways to improve the SkyMiles program for all members," said Jeff Robertson, Delta's vice president – SkyMiles. "We know how much customers value their miles, so eliminating mileage expiration is a major win for them. This is yet another benefit

that sets us apart from the pack, making Delta a clear leader in loyalty program benefits."

SOURCE Delta Air Lines

For further information: Delta Corporate Communications, +1-404-715-2554

J J Maynard

Life Section...

Misc Posts:

From: [carolcase](#)

Sent: Wednesday, February 09, 2011 8:40 AM

To: death@pilotcommunication.net

Subject: Pictures

I am a retired Delta FA and started working for Delta 1963,retired in 2000. Recently many pilots have passed away that I probably flew with but couldn't remember their names as so many years have passed. Is there anyway that you could post a picture of the pilot with the death notice? Even an old company picture from when they were hired?

That way we would recognize them and be able to honor them with a note to their family members.
Thanks. Carol Koberlein Case

Carol,

Your suggestion would be a great one to implement. Currently we do not have the technology nor the manpower to do that here at the PCN. What we are doing is trying to publishing links with each notice that often times do include pictures and a biography. We also archive these notices in our Google group listed as "discussions". <http://groups.google.com/group/PilotCommunicationNet/topics>

Thanks for your email and hope this explains our current methods.

Human Interest:

From: [Don Tibbs](#)

Date: 2/20/2011 3:22:03 PM

To: Undisclosed-Recipient@smtp128.sbc.mail.sp1.yahoo.com

Subject: Fw: Doolittle's granddaughter



I find it very revealing about anything we see on the big screen that Hollywood never to my knowledge revealed the fact that Jimmy Doolittle had a PhD in aeronautics from MIT. Of course, such achievement means nothing to all those pinheads.

Don

Jonna Doolittle Hoppes, the granddaughter of Jimmy Doolittle wrote a book about her grandfather called "Calculated Risk". This video is Jonna giving a presentation about her grandfather and the Doolittle raid conducted in 1942.

Note also she does this without notes and TelePrompTers. Simply outstanding....would he ever be proud of her. Click on:

[Jonna Doolittle Hoppes "Jimmy Doolittle Raid"](#)

Good Read (Good book recommendation & Community Author's blurbs):

Dick`Blizzard

Email dickblizzard@gmail.com

Issue Area - General

Comments - Mark, I am a writer. My article "Into the Abyss" is in the Feb.2011 issue of FlyPast Magazine. FlyPast gave the piece 5 pages and printed it the way I wrote it. They used 6 pictures I took aboard the USS Wasp. Go to <http://dickblizzard.blogspot.com> to read my other writings. www.flypast.com Dick Blizzard MD-11 retired.

Event Announcements (Click here for Calendar): to post pcn.calendar@gmail.com

This is the PCN Calendar designed for you to publish your 2011 event dates. Please send them in to Kim.

Click here for our PCN Calendar.

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I am looking for....." (Share a post of who you are seeking, if one sought answers....wallah):

Can anyone help Dick find Bill Poddick?

ROGER; DO YOU KNOW OF ANYBODY THAT STAYS IN TOUCH WITH " BILL PODDICK " ??

DICK
dneifert@bresnan.net

Good Deal/Bad Deal (Share a quick good deal or bad deal you have found – no commercials here!)

If you have something you represent that has a commercial interest, place it in the new service of [PCN Ads](#). Designed especially for our group but available to the industry. Registration is free and so are some ads. The rest start as low as \$5. Enter you promo in [PCN Ads](#).

Hangar Flying (Share a bit of ole hangar flying with the net. Need a sim buddy? Use PCN for request) :

From: [David Bina](#)
Date: 2/7/2011 4:15:07 PM
To: [Undisclosed-Recipient:](#)
Subject: P-51s at Iwo Jima - Excellent historical look

Excellent historical look

drag your curser over picture or click on it to enlarge

http://picasaweb.google.com/7thfighter/IwoJima?authkey=Gv1sRgCIW06db_6oth&feat=email#sideshow/5299163150448181842

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From: "David L. Roberts" <robertsDL@mindspring.com>
Date: Feb 8, 2011 4:23 PM
Subject: A must see: Twilight Landing At LAX 24R (Cockpit View)
To: "MY AVIATION PHOTO FANS" <robertsDL@mindspring.com>

For those of you who have flown into Los Angeles (LAX), or have been flown into LAX, you'll enjoy this video. Thanks to Gary in Salt Lake City (SLC).

I think I have done this a few times before.....already....already

<http://damncoolpics.blogspot.com/2011/02/twilight-landing-at-lax-cockpit-view.html>

Twilight Landing At LAX (Cockpit View)

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From: [michael messmore](#)
Date: 2/15/2011 7:30:58 PM
To: [Undisclosed-Recipient:](#)
Subject: Emailing: Hangar_7_8

[Awesome collection.....](#)

Hangar_7_8

<http://community.webshots.com/slideshow/574251394dVmwlv?mediaPosition=1>

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From: "David L. Roberts" <robertsDL@mindspring.com>
Date: Feb 19, 2011 6:53 PM
Subject: Buffalo Airways' DC-3s
To: "MY AVIATION PHOTO FANS" <robertsDL@mindspring.com>

Thanks to Jim in Fort Lauderdale for sending this report.....

Buffalo Airways' DC-3s

Imagine, 75 years old and still making money.

Ice Pilots: Buffalo Airways' DC-3s

Possibly the Last DC-3 Pax Operations

Buffalo Airways still operates a daily scheduled DC-3 passenger service for residents in Canada's Northwest Territories and is likely the last airline to do so...

Take a look at the spare parts operation in their parts room!

<http://www.eaavideo.org/video.aspx?v=110918534001>

Political (food for thought):

Humor/Sobering or Fun (Share some "vulgarity free" humor with the net):

: HOME SECURITY SYSTEM-----

HOW TO INSTALL A HOME SECURITY SYSTEM

1. Go to a secondhand store and buy a pair of men's used size 14-16 work boots.
2. Place them on your front porch, along with a copy of Guns & Ammo Magazine.
3. Put four giant dog dishes next to the boots and magazines.
4. Leave a note on your door that reads:

Bubba,

Bertha, Duke, Slim, & I went for more ammo and beer. Be back in an hour. Don't mess with the pit bulls; they attacked the mailman this morning and messed him up bad. I don't think Killer took part, but it was hard to tell from all the blood. Anyway, I locked all four of 'em in the house.

Better wait outside. Be right back.

"Cooter"

Mark

Mark Sztanyo (Stän'yō), PCN Dir & HL Editor
[Pilot Communication Net](#) from Aug 2009
[Contact the Net](#)

Life on earth will soon be past, only what's done for Christ will last!

Serving the Delta community, and pilots (active and retired) and their families, *including original* Delta, and *former*: C&S, Northeast, Pan-Am, Western, NWA, Republic, North-Central, Southern Airways, Hughes- Airwest, and all the Delta Connection carriers.

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Delta Pilots Pension Preservation Organization - <http://www.dp3.org>

Delta Museum & Fly-in information - <http://www.deltamuseum.org>
Delta Pioneers - <http://www.deltapioneersinc.com/>
Delta Golden Wings - <http://www.deltagoldenwings.com/>
Delta Retiree Connection - <http://www.dlretiree.info>
Delta Retirement Committee - <http://www.dalrc.org/>
DAL Pilots DDPSA - <http://www.ddpsa.com/>
Delta Extra Net Portal - <http://dlnet.delta.com/>
National Retiree Legislative Network - <http://www.nrln.org/>

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