

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!

Above I shot at a CVG gate.

Dear PCN (of over 2600 subscribing members),

Group Section.....

Mark's Remarks:

Thanks for the encouragement:

When I postponed the High Life for family matters, I received a number of emails like Joe's below:

No problem Mark. Family matters should always take precedence over this stuff. Hope all the Mothers in your family have a wonderful Mother's Day tomorrow.

Joe

Many of you have dealt with aging parent health issues and many of you know by experience that it isn't always easy. I think this latest bout with my father is nearly over and will end favorably, but the frequency of "new" issues have been occurring at a rather rapid clip. Thank you for your understanding and for all you who are or have gone through similar circumstances.....blessings.

++++

NO Dues:

From: [George L. Perry](#)

Date: 5/10/2011 12:29:32 PM

To: signup@pilotcommunication.net

Subject: Dues

Please send me the dues info, due.

I want to remain in good standing.

"Dazy"

Editor: Dazy there are NO dues here at the PCN. As long as I volunteer we will keep it that way. You are on the list and will remain there as long as you wish.

+++++

LEVEL D 767 Sim?

One of my favorite cartoons is a sweating pilot flying a burning aircraft, declaring an emergency, dealing with the flight attendants and passengers and ATC, then hearing a voice awaking him from the moment. "honey, supper is ready!" He stands up, turns off his simulator and leaves the bedroom for supper.

If I could fly a drone from my living room and get paid for it, it think I would apply. Dropping ordinance? Even better. Everybody, needs a simulator in their bedroom, why? Just because. Well, some of you do, and most of you don't, but wanted to ask any of you if you have downloaded Level D's 767-300. Heard it was THE most realistic airliner computer sim out there. Chime in and let me know.

+++++

Here is a tip from our friendly FAA:

FAA Safety Team | Safer Skies Through Education

You have asked us to notify you when a seminar is scheduled that meets your criteria. The following seminar may be of interest to you:

"A Secret for a Longer, Less-Stressful Life---Fuel Management"

Moral of the story? Manage your fuel boys and girls. I never would have guessed that it lowers stress and increases life.

+++++

PCN Ads – up and running!

For all of you who have an item, service or offer to promote Ad packages as follows:

FREE listings - \$0 for 45 days.

Jobs offered, jobs wanted, Pets, items Wanted. Runs 45 days, includes images.

Basic Listing - \$5 for 60 days with multiple images.

Silver - \$10 for 120 days with multiple images.

Gold - \$25 for one year with multiple images.

Platinum - \$50 for 3 years with multiple images.

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; just register and submit and get your item, thing wanted, service or house, posted. Its just that easy!

[PCN Ads](#)

Note: PCN Ads was developed to give our group and outlet to advertise in front of our exclusive and numerous members along with searchable on the www, and by so doing keeps our newsletter free from any profit or commercial link.

+++++

Tools for our members:

PCN Main Website: <http://pcn.homestead.com/home01.html>
PCN Google Group archives: <http://groups.google.com/group/PilotCommunicationNet>
PCN Ads – <http://pilotcommunication.net/Ads/>
PCN Tool Bar (for IE browser) - <http://pcntools.ourtoolbar.com/>
PCN Calendar - <http://pcn.homestead.com/Calendar.html>
PCN specific emails: misc@pilotcommunication.net
pcn.calendar@gmail.com
signup@pilotcommunication.net
illness@pilotcommunication.net
death@pilotcommunication.net
ads@pilotcommunication.net
mark@pilotcommunication.net

Here is hoping all PCN'ers are safe! Catastrophe in the South.

News Section.....

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

Earnings Scorecard: Delta Air Lines

Zacks Equity Research, On Wednesday May 11, 2011, 10:30 am EDT

Delta Air Lines Inc. (NYSE: [DAL](#) - [News](#)), the second largest U.S. airline, reported first quarter 2011 results on April 26. Adjusted loss of 38 cents outpaced the Zacks Consensus Estimate of a loss of 50 cents on large fare hikes partially offset by higher fuel costs. However, adjusted net loss was wider than the year-ago loss of 23 cents.

First Quarter Review

The deterioration from the year-ago level could be due to weak traffic in Japan resulting from the March 11 earthquake and tsunami. Delta Air Lines was affected the most as it has the largest presence in the country relative to other U.S. carriers such as **United Continental Holdings Inc.** (NYSE: [UAL](#) - [News](#)), **AMR Corporation** (NYSE: [AMR](#) - [News](#)) and **Southwest Airlines Co.** (NYSE: [LUV](#) - [News](#)).

Read more: <http://finance.yahoo.com/news/Earnings-Scorecard-Delta-Air-zacks-387169971.html?x=0&.v=1>

+++++

May 6, 2011

Delta Will Offer Buyouts As It Cuts Flights and Staff

By THE ASSOCIATED PRESS

ATLANTA (AP) — [Delta Air Lines](#) will offer voluntary buyouts and early retirement incentives as it prepares to reduce flights later this year because of high fuel prices, the airline said on Friday.

Delta has been planning to cut its schedule by 4 percent starting in September. In a hotline message to employees on Friday, Richard Anderson, the chief executive, said Delta needed to reduce the costs that went with those flights, too.

“In order for our business to thrive we must think of the current high fuel prices as a permanent reality of our business,” Mr. Anderson said.

He said Delta workers whose age plus 10 years of service equaled 55 would be eligible for early retirement. Buyouts will be available for workers who don't meet the requirements for early retirement but have at least five years with Delta. Both are voluntary.

In October, Delta said it would add 1,000 flight attendants, including recalling 425 who had been on a voluntary furlough. A Delta spokeswoman, Keyra Johnson, said that hiring was mostly finished and was not affected by the new voluntary offers.

Airlines have been raising fares to cope with higher fuel prices, and many have been scrapping growth plans they had for this year. Delta is adding flights during the first half of the year. Airlines generally reduce flights in the fall because leisure travel drops off. Delta's reduction beginning after Labor Day will be 4 percent below its service levels at the same time last year. Delta said last month it would park 140 planes over the next year and a half, 20 more than it originally planned. The planes coming out of its fleet will include some of its largest jets, used for international flights.

Stock in Delta, which is based in Atlanta, fell a penny, to \$11.21 a share.

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

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

+++++

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~~ – distributed at or around Mar 23, 2011.
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, July 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. *Action has continued 80% for Jan & Feb. Action expired and subsidy effective Mar 2011 is now back to 65%.*
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.

+++++

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

From: [Al](#)

Date: 5/3/2011 10:50:40 AM

To: mark@pilotcommunication.net

Subject: FW: Insurance

Morning Mark:

Belay my last email about insurance. Bobby answered me - see below.

All the best and don't forget "blue side up".

AL LEE

767 ER

On Monday May 2/, at 11:23 AM, Al wrote:

Bobby:

I just went to page 25 as you suggested. Lots of 'mumbo-jumbo'!

I am 70, and each year at open enrollment, I choose the maximum.

Here is what I have chosen:

Basic: \$10,000

Optional: \$100,000

Spouse: \$30,000

I confirmed this with MetLife.

Can you enlighten me?

Thanks,

Al Lee

767 ER retired 2000

From: Bobby R. Foster [mailto:bfoster4@mac.com]

Sent: Tuesday, May 03, 2011 12:49 AM

To: Al

Subject: Re: Insurance

Al,

I retired in 2005 and like you I always selected the maximum life insurance. In February '11 we had \$10,000 basic, \$500,000 optional on me, and \$100,000 on my wife. The month I turned 65 (March 2011), my statement for retirement benefits showed a reduced payment required for optional life insurance on me. When I called 1-800-MyDelta they told me that I could only have 25% (\$125,000) of my previous optional life insurance amount at age 65. Everything else I had: ADD, spouse life insurance and dental insurance stayed the same and would not change. Looking at page 25 of the online pilot retirement handbook showed retiree benefits were different based on what decade you retired. I was lumped in the 2000-2010 decade. When you retired may have been different with different insurance amounts. For example, pilots retiring 2011 and later can get over \$1,000,000 in optional life insurance.

Hope this helps.

Bob Foster
bfoster4@mac.com
Cell 404.934.9436

From: Al [mailto:al@wa4eww.net]
Sent: Tuesday, May 03, 2011 9:47 AM
To: 'Bobby R. Foster'
Subject: RE: Insurance

Good Morning Bobby:

That's the answer ... I had much more insurance prior to 2005 (the year I turned 65). I had forgotten what I had. I guess I was having too much fun in retirement to notice the important things.

Thank you,
Al Lee

+++++

From: [George Chaudoin](#)
Date: 5/5/2011 12:51:49 PM
Subject: Wife Survivor Benefits

George,
May 3/11

Your email was forwarded to me. I am trying to dig through archives of old contracts, but after a brief review, here's what I think. It appears that the 1986 agreement didn't really change anything with respect to this issue. Specifically, the 1982 agreement stated the following:

In the event of the death of a pilot after normal or early retirement, a benefit equal to fifty (50) percent of the deceased pilot's benefit as described in Paragraph B.3. and 5. of this Section and the Delta Pilots Disability and Survivorship Plan, shall be payable to his eligible survivors. In the event that there are two (2) or more eligible survivors, an additional one-twelfth (1/12th) of such deceased pilot's benefits shall be payable until the number of eligible survivors reduces to one or until the pilot would, if living, have attained age sixty-five (65), whichever first occurs. In the event that an eligible survivor is a spouse, benefits will be payable for her lifetime.

This is identical to the language contained in the Aug 1986 agreement. Paragraphs B.3. and B.5. refer to the normal and early retirement benefits and how those are calculated. Those paragraphs are as follows:
B.3. The monthly benefit payable at Normal Retirement Date in the straight life annuity form shall be sixty percent (60%) of Final-Average Earnings for a pilot with twenty-five (25) or more years of Service. For a pilot with less than twenty-five (25) years of Service, this benefit would be multiplied by the ratio of his actual Service to twenty-five (25) years. If benefits are paid in the joint and fifty percent (50%) survivor annuity form, an actuarial reduction will be applied to pay for the survivor annuity. For this purpose, Service as defined in the Delta Pilots Retirement Plan, includes all periods of continuous employment with the Company during which a pilot

has retained or accrued Seniority.

B.5. The monthly benefit payable on early retirement in the straight life annuity form shall be sixty (60) percent of Final-Average Earnings reduced by one-quarter of one percent (.25%) for each month by which the date of early retirement precedes Normal Retirement Date, for a pilot with twenty-five (25) or more years of Service at his early retirement date. In addition, for a pilot with less than twenty-five (25) years of Service, this benefit would be multiplied by the ratio of his actual Service to twenty-five (25) years. If benefits are paid in the joint and fifty percent (50%) survivor annuity form, an actuarial reduction will be applied to pay for the survivor annuity. For this purpose, Service as defined in the Delta Pilots Retirement Plan, includes all periods of continuous employment with the Company during which a pilot has retained or accrued Seniority. I don't see that this changed in the 1986 agreement, but again, I have only studied the issue briefly. If you think otherwise, please let me know. Also, you can request a survivor benefit estimate from the Employee Service Center at 800-MY-DELTA. If this benefit does not appear to be correct, let me know.

Regards,

Kevin Powell, Chairman

Delta MEC Retirement & Insurance Committee

George,

May 5/11

I went back through a few contracts dating back to 1974, and it looks like the same language has been used throughout. So, without being positive about this, it appears that virtually every survivor of a retired pilot, regardless of when he retired, has the same benefit.

And 800-MY-DELTA should certainly have the answers; if they don't let me know, and I'll get them for you. Generally, they need to provide a copy of a death certificate, but the ESC can answer that one too.

Kevin

Blue Side Up

George

Editor: the PCN ran some articles by Ev Gost that touch on this issue. The caveat is that the benefit is guaranteed by the viability of the Trust. Should the D&S Trust stay healthy than our survivors can expect that benefit.....if not all bets are off. Here are the Gost contributions:

http://pcn.homestead.com/files/Misc_Files/Gost/D_n_S_Trust_Gost_compilation.doc

Pension:

DP3 Actuary Review Process

The Service is Now Available

May 9, 2011

A professional actuary review of your BSW is now available. However, DP3 does not recommend using the service, as it is not cost effective or necessary if you simply use the tools we have provided on our web site and blog.

- Our [benefit calculator](#) serves the same purpose if you retired after June 30, 2002 and were hired after Feb 1, 1972, and it's free!
- The actuaries cannot check for accuracy for pre-2002 retirees, due to lack of data or any understanding of PBGC calculation methods.
- Few calculation errors have been found to date, and DP3 is already appealing the global errors that relate to the way benefits are calculated.
- There is far more to gain from the DP3 global appeals for every individual whose retirement documents we have analyzed. We have found no appealable errors in addition to the one we are including in the DP3 consolidated appeal.

For an expanded discussion of the bullet points above, please see the next article.

If, after reviewing the next article, you still want to order the service, click the link provided, pay the fee, and we will order the service for you.

Will Buergey

Will Buergey
Chairman, DP3

Our fax numbers are **888-505-1242 & 678-493-8616**

Our document submission email address is documents@dp3.org

Our email address for questions is contactus@dp3.org

Send VEBA questions to contactVEBA@dp3.org

Expanded Information about Actuary Review Process

Your DP3 trustees believe that it is outrageous that we need to pay someone else to ensure that our PBGC benefits are being calculated correctly. In fact, we spent considerable volunteer time and professional expense studying random benefit statements in order to gain an understanding of PBGC methodology and to come up with a way to avoid incurring additional costs on an individual basis. The result of that effort has been the [DP3 benefit calculator](#), published on our web page and briefed in numerous messages and web site postings.

DP3 believes that anyone retiring after 6/30/2002 who wishes to hire an actuary to review their benefit statements is wasting money, since the actuaries will be able to provide little added benefit that the DP3 calculator does not provide.

The PBGC has not provided the data Delta used in calculating the benefit of those who retired prior to July 1, 2002. They have also not confirmed the procedures used in those calculations. This will be part of the DP3 consolidated appeal. Until we have this information, the only way the actuaries can provide a meaningful audit is to use your original retirement documents (not the retirement "estimates" received prior to retiring). DP3 believes that anyone who retired before 6/30/2002 would be wasting money unless they have those documents.

DP3 has identified most of the global issues which will form the basis for an appeal and legal challenge to the way the PBGC has administered our plan to this point, and spending additional funds on individual analysis just to come up with calculation errors appears unnecessary. We urge you to understand that any successful DP3 global appeals will generate far more gain than any individual errors we have seen so far.

That being said, we recognize that some members simply want the benefit of a second opinion on their own benefit statements, even though it will likely not provide additional useful information to guide their appeals or improve their benefits. Please understand that any such review provided by our actuaries will be limited to calculation errors only, and will not provide any kind of in-depth analysis or evaluation of the rules and methodologies used to make the calculations.

If you still want to undertake such a professional review of your benefit statements, we have prepared such a review capability with our professional actuary advisors at a cost of \$250 per member. Click this link to complete a web request for the service (username and password required, printed elsewhere on this email), proceed to our online payment page and make the payment, and we will order the review for you. Expect the report in two to three weeks, depending on demand.

[Click to Order an Actuary Review](#)

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!)

+++++

Commercial Section.....

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

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

From: Yorkieatl@aol.com
Date: 5/11/2011 6:59:40 PM
To: Yorkieatl@aol.com
Subject: Fwd: AMS = ETSC

Subj: AMS = ETSC
DELTANET/ TRAVELNET/ PASS TRAVEL ALERTS

AMS opens new Employee Travel Service Center

Delta employees, their eligible pass riders and buddy pass riders now have a dedicated resource for travel assistance at Amsterdam-Schiphol airport, hub of joint venture partner KLM.

The new Employee Travel Service Center, which opened this month, operates solely for Delta employees, their eligible pass riders, and for Delta buddy pass riders. During peak travel season, Delta operates up to 18 flights a day from AMS.

Agents at the center can help nonrevenue travelers with paper Zonal Employee Discount or ZED tickets, and reissuing buddy pass and yield fare tickets. The center is equipped with Delta computers and ticket stock.

The new center is on level two of Schiphol's Terminal 2. The center, which is past passport control, will be open seven days per week, from 9 a.m. to 5:30 p.m. During the winter the center will be open until the last flight has departed. To reach the center, visitors may take the escalator near the Holland Casino on the first floor between Piers E and F.

"We are excited to have this dedicated facility in AMS, and we're confident it will enable us to better assist the many Delta colleagues and buddy pass riders flying from or through Amsterdam," said Mark Kamis, AMS hub manager.

+++++

From: "George Chaudoin" <oeg1011@comcast.net>
Date: May 7, 2011 8:33 AM
Subject: More info on ZED (Zonal Employee Discount) fares..

Thanks once again to Carol Faulkner for this valuable information. Dick Deeds

More info on ZED (Zonal Employee Discount) fares.....
accessible through DeltaNet and TravelNet/Interline Travel on Other Airlines.
Look for more carriers to come onboard with electronic ticketing.
Note: the ticketing fee per coupon (now \$2.73).
Note: BA agreement has been suspended...see details below.
Things are always changing...so please stay tuned!

Thanks/Carol

Frank 'n' Carol Ann (Legge Wichterman) Faulkner
*Carol...DOE 03-24-69/ Ret. 11-01-02/ MSP-PHX-SLC-PHX
*Frank...DOE 07-21-58/ Ret. 04-01-01/ IDA-PIH-HNL-PHX
WA/DL retirees & DL Pioneers Arizona Sun Catchers Chapter
[480-345-2677](tel:480-345-2677) carol.n.frank@cox.net 2698 W. Bentrup St., Chandler, AZ 85224-1004

=====

Welcome to myIDTravel!

A new way to quickly book and purchase your ZED tickets online with the convenience of ticketing. Delta employees are currently eligible to purchase electronic ZED tickets on the following participating airlines: Air Baltic (BT), Air Berlin (AB), Air France (AF), Cimber Sterling (QI), Emirates (EK), Finnair (AY), Iberia (IB), JetBlue Airways (B6), Lufthansa (LH), SAS/Scandinavian Airlines SK, Spanair JK)and Thai Airways (TG).

=====

eZED program changes, fees are dropping
March 28, 2011

Delta has added three new airlines to its electronic Zonal Employee Discount program, bringing to 12 the number of eZED participants for Delta employees and retirees. And because of the increased participation, the service fees are dropping.

Lufthansa, Emirates and Finnair are the newest eZED participants. The myIDTravel service fees will drop from \$3.15 to \$2.73 per coupon for eZED tickets purchased on or after April 1.

"With eZED, employees and retirees can purchase and refund eZED tickets from any computer with Internet access, 24/7," said Steve Jensen, manager- Interline and Industry Affairs. "There's no need to go to the Delta ticket counter."

As the industry transitions to electronic ticketing for interline employee travel, not all airlines will be able to comply with the technical requirements to enable eZED ticketing, Steve said.

The ZED agreement with British Airways will be suspended on May 11, when the carrier stops accepting paper tickets. Because BA is not a participant in myIDTravel, there is no process to allow Delta to maintain an eZED relationship.

The deadline for all carriers to transition to electronic ticketing is March 2012.

"Delta is doing everything we can to preserve as many interline reduced-rate agreements as possible," Steve said. Delta will continue to add new eZED participants as they become eligible, he said.

Check the Other Airline Travel page for more information, including a fact sheet, tutorial, list of eZED participants and frequently asked questions.

=====

Leisure Travel on Other Airlines

Many airlines offer space-available passes or reduced-rate tickets to Delta employees, retirees and their eligible family members for leisure travel. While most airlines offer Zonal Employee Discount (ZED) fares, there are some other airlines that offer "industry discount/ID" tickets with discounts between 75 and 96 percent or service charge passes/tickets.

The Industry is moving toward the elimination of paper tickets for employee interline travel. As airlines gradually migrate to electronic ticketing, their ticketing procedures will change. Please read the following information carefully and stay informed of the latest policy/procedures for each carrier.

Planning and Ticketing for Travel on Other Airlines

- Review the Guidelines for Travel on Other Airlines.
- Review the Other Airlines Agreement Chart to find information about each airline's eligibility rules and fare structure.
- Electronic ZED tickets (e-Tkt) - Must be purchased on-line through myIDTravel. A credit card is the only accepted form of payment.
- Paper ZED tickets - Must be purchased from a Delta ticketing location. Use the Interline Fare Calculator to start the ticketing process; A credit card is the only accepted form of payment.
- Paper "ID Agreements" (ID75, ID90, etc.) tickets - Must be purchased from a Delta ticketing location. A credit card is the only accepted form of payment.
- Service Charge Passes/Tickets - For instructions on purchasing a service charge pass/ticket, click "See More" on the list of carriers or on the Other Airlines Agreement Chart.

Blue Side Up

George

Life Section...

Misc Posts:

The following should explain much of the situation with many who have outstanding issues with Whalen. I am hopeful that any wrongs will be made right. Mark

From: [jim munton](#)

Date: 5/14/2011 11:26:57 PM

To: [Mark Sztanyo](#)

Subject: FW: 2007 Amended Tax Return

Mark...would you please publish this letter....thanks, Jim Munton

14 May 2011

Fellow DAL Retirees (Bill Whalen clients):

You have been due an update prior to this, but I've been without adequate information to make myself creditable. I knew Bill Whalen was having serious health issues again when he had hardly had any sleep for about 10 days prior to the Amended Return deadline. Whalen went into the hospital shortly after the deadline and just got out a few days ago. His heart is only operating at about 35% of normal. He is projected to have open heart surgery on 24 May.

I believe I was left out of the loop by his new wife because I represented "business" and she was trying to protect her husband (wife thing). Fortunately, I was able to talk to Whalen on the phone today and now can pass on reliable information.

Whalen told me he is passing his accounting business to his ex-wife (Merrily Propst/Whalen) ~ a CPA. Merrily did a lot of the 2007 Amended Returns for Whalen and is preparing individual letters to all clients about the current situation.

Many pilots have been quite concerned (and rightly so) about IRS 843 (FICA/Medicare) denial letters and associated challenge deadlines. Whalen plans to circumnavigate this issue by filing a Tax Court Petition for all his clients in unison and more importantly ask the Court to bundle all his clients to the Nevada Tax Court -- Whalen feels there is a high probability that the court will approve this procedure. This would be an extremely advantageous situation for all pilots outside of Nevada because we have been treated much better here than other areas of the country (please don't ask me to explain this phenomena). NOTE: 843 denials seem to be higher in the Eastern U.S.. I've heard some have been approved in Texas. Most Westerners have been put on hold with no decision by the IRS.

My 843 has not been denied so I don't have an IRS denial letter to refer to, but I believe Whalen has 2 years to file this Tax Court Petition, thus circumnavigating the earlier denial letter deadline; however, it might not hurt to send a letter to the IRS if you have a denial deadline and request an extension due to the fact that your "preparer" is hospitalized. We pilots like to cover all our bases. Though Whalen feels this unnecessary.

Whalen intends to attack both the 2007 Amended Return and the 843 issue together in his Tax Court Petition, as they are both inter-related. If we win the 2007 Amended Return as I did, there seems to be no logic to taking out FICA/Medicare if the tax status is Long Term Capital Gains.

Whalen has a scheduled meeting on Tuesday with an attorney friend who specializes in IRS Tax Court Petitions to get everything started. Whalen has already done his research on the case and intends to pass his proprietary case tactics to his attorney friend to handle in court. Whalen would normally do this himself, but doesn't want to chance future health issues. If healthy, Whalen plans to be at the hearing himself with the attorney.

Hopefully this information will ease your mind somewhat and we can proceed on to a victory over the IRS/DAL.

NOTE: I've been out of town to my mom's 90th birthday celebration. My inbox is full of 843 deadline messages. Please accept this letter as my response to those emails.

Jim Munton

++++

Below – Peter's, Rob's and Don's email received before the above explanation from Jim.

From: [Peter](#)
Date: 5/15/2011 8:03:04 AM
To: mark@pilotcommunication.net
Subject: 2007 FICA refund

Hi Mark,

I contracted with Bill Whalen to file for a refund of FICA taxes on the distribution from Delta for lost medical benefits and also to amend my 2007 return. Bill did both of those things and I have since received a denial of claim for the refund of FICA taxes. I had not been able to contact Whalen, either by phone or email, to find out if he had filed an appeal to this decision and as time was of the essence, I filed my own appeal before the drop dead date. I sent a couple of emails to Jim Munton asking if he had any contact with Whalen and have not received a response. If you have any information regarding Whalen and his work for the pilots' who have contracted with him could you post it on the PCN website.

Thank you,
Peter Holahan

++++

From: [Robert Harlan](#)
Date: 5/6/2011 6:58:21 AM
To: [Mark/PCN](#)
Subject: Whalen update

Hi Mark

Here is the latest on my misadventures with William Whalen and the 07 returns. The claim for FICA refund that he prepared was denied by the IRS. He never prepared an amended 2007 return for me and the deadline date for filing that has passed. I have not been able to reach him by email or phone. He has my money and has not provided services.

As he claims to be an Enrolled Agent, I have filed a complaint with the Office of Professional Responsibility of the IRS. Since internet communication was a large part of this, I have also filed a report with the Internet Crime Complaint Center, a law enforcement coordination agency.

From remarks posted on the PCN not everyone has faired as poorly as I in their dealings with Whalen. But these are the facts about my experience.

Rob Harlan
PAA/DAL

++++

From: [Don Collins](#)
Date: 4/26/2011 2:49:51 PM
To: [Mark Sztanyo](#)
Subject: IRS appeals with William Whalen

I prepare taxes in the Jan-April period for H&R Block. I utilized their Tax Institute to research the validity of Delta issuing us W-2's for 2007 wages. They agreed that it should be considered long term capital gains, but offered no help in filing the appeal. I talked to William Whalen, paid his fee and asked him to file my appeal.

The first step is the filing, you can expect to be denied. Then you mail the IRS denial to him. He will seek to have it transferred to him in Nevada to persue the appeal.

It has been interesting reading the pilot's comments on Bill's efforts on our part. I for one appreciate what he has done and hope more of us will be successful with the appeal. The filing of the amended return was just the first step.

Don Collins (retired 1996)

Human Interest:

From: [Jean Cinotto](#)

Date: 5/14/2011 11:06:59 AM

To: Misc@pilotcommunication.Net

Subject: WWII video/documentary

Mark,

This is a trailer for a documentary coming out in November on WWII vets, the memorial in Washington and trying to get as many to the memorial as possible. Delta is in the video. Very moving video to many who are frail in body now, but still as strong in spirit as they were when they helped fight for freedom for others.

http://media.causes.com/1060527?p_id=175378540

+++++

From: [Bruce Cullen](#)

Date: 5/12/2011 7:20:36 PM

To: AAAA@abc.ccc

Subject: !939 Letter from the Chief of the Air Corps on Old Pilots !!!

Old Pilots, how the times do change!

Hmmm, I wonder if this communication was revised, or countermanded after Dec. 7th, 1941 ?

CONFIDENTIAL

WAR DEPARTMENT
OFFICE OF THE CHIEF OF THE AIR CORPS
WASHINGTON

May 22, 1939

SUBJECT: Flying Status for Flying Safety.

TO: Brig. General Arnold N. Krogstad, A. C.,
Langley Field,
Hampton, Virginia.

1. The Chief of the Air Corps is deeply concerned that senior and older pilots take no unnecessary flying risks and thus jeopardize their valuable experience to the Air Corps.
2. To this end he has directed the classification of all pilots over forty-seven years of age into a group where they will not be required to pilot at night, to lead or drill with pursuit formations, to fly single seater aircraft, or to do any other types of particularly hazardous piloting where the natural and understandable depreciations coincident with age may render them less fit than men of younger years. He believes that there should be absolutely no evidence of any competition in piloting among men of higher rank and older age. There is no necessity and no justification for the feeling on the part of a senior officer that he must continue to pile up as much pilot time, or to pilot as skillfully as he did in his earlier years, or as well as younger pilots do.
3. Your particular attention is directed to the revision of War Department Circular 26 and to the minimum requirements set up in Circular 50-12, O.C.A.C. Every senior Air Corps Officer must use the soundest judgement at all times as to the types of flying performed and as to when, how, and where to fly, after a careful analysis of tactical situations and weather conditions. Officers in the command pilot group may fly as co-pilots or command pilots in meeting their flying requirements.
4. It is desired that you be accompanied by another pilot on all military flights.


H. H. Arnold,
Major General, Air Corps,
Chief of the Air Corps.

711-h
CONFIDENTIAL

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

From: [Gene Hall](#)

Date: 5/11/2011 11:23:24 PM

To: [Delta Memories](#)

Subject: Non- reving, and other misadventures with Gene

I am probably finished with the golden years, and I have reluctantly reentered today's world. I have a mild case of computer diarrhea, but I don't want to impose on you. I am writing some, but we all get more e mail than we want, or even

can read. It will not hurt my feelings if you ask me to take you off my e mail list. This one is just my adventures of last Sunday. I really am a professional traveler. I am certain you will agree after reading the below.

My daughter Anne flew in from Johannesburg last week to celebrate her mother's – that would be my spouse Joan's – birthday number 75. Joan and I met her flight, and drove to Ocean Springs.

The original plan was to drive the ninety miles from Ocean Springs to the French Quarter for the birthday dinner on Friday, but Anne was only staying for a couple of days, and in the interest of saving time, we instead decided to drive the six miles across Biloxi Bay for dinner at the Beau Rivage. There are benefits to having casinos for those of us who only use them for the good restaurants, and the even better golf courses. I still play most of my golf in Atlanta, but also, lots at the Palace Casino's Preserve in Ocean Springs. It's a Jerry Pate design – you old golfers remember him hitting the 185 yard six iron to the last hole at the Atlanta Athletic Club to win the 1976 US Open. It's in great shape, generally un-crowded, and best of all, the greens fees are reasonable.

The Beau is upscale, and all of us thought the dinner was the best we have had on the coast. Of course, that excludes all the home cooked meals. As we walked in, I remarked to Anne that from the looks of the crowd every trailer park in Mississippi must be empty. Without hesitation, she replied; "Dad, that's great, if a tornado comes through Mississippi tonight, there will be no fatalities." To us, that's a little dark humor, because we lost our house in Katrina. I have been watching Fox report on the Mississippi River flood as I peck away, and I hurt for those thousands of people who are losing their homes. Most of them probably don't have flood insurance, and many of them will never recover financially. Even if they are able to rebuild, they will find the Federal Government regulations much different in flood zones, and rebuilding will be much more difficult than they expect.

Enough of that, because this is about non-reviving, at least that was my intention. Anne was here for her mother's birthday, and also to go through the storage room where she left furniture and belongings when she moved to South Africa a couple of years ago. Since she was going to have a huge duffle bag to take back home, and ASA flies those mini jets into Gulfport/Biloxi Airport and Massage Parlor, we determined it would be better for her to drive back to Atlanta, and check the duffle bag on the 777 to JNB. I do my best thinking at around three in the morning, and it occurred to me that a woman really should not be driving 390 miles by herself in a Tahoe with 130,000 miles on it, particularly if she is my daughter. I would drive with her – what a great dad - she could drop me off at Hartsfield, and I would fly back. I checked the flights back to GPT and MOB. MOB is my preferred airport because they don't have the see everything scanner yet, and I don't get a massage there. Even though it's 50 miles to MOB, and only half that to GPT, I have found that I don't dread the trip when I depart from MOB.

The Gulfport/Biloxi Airport and Massage Parlor not only has one, they send everyone through it unless they are very busy. I have flown out of there seven times since November, and I have had six massages. They touch places on your body that would cause an oriental massage parlor to be closed down in most US jurisdictions. I have had 88 days of radiation, plus numerous full body PET Scans, chest X-Rays, etc. during the last two years, and I am not accepting additional radiation, no matter how little it is. I am pretty certain that the TSA masseur doesn't enjoy the process anymore than I. He doesn't laugh much at my comments like "rub just a little higher there, oh could you rub a little harder, etc.

Well it was Sunday, and there was a 5:30 PM ATL-MOB that wasn't oversold, so I dropped my wife's car off at MOB on the way so Joan wouldn't have to pick me up, and I could fly back to MOB, and be home before dark. I calculated that we could make one pit stop, drive 10 mph above the speed limit, and be at ATL 30 minutes before flight time. I printed the boarding pass out on Delta.com before

leaving, but of course I left it lying on the table at home. Everything else was like clock work. I was at the employee check in exactly 30 minutes before flight time. The agent in employee check in told me there were seats available, and I made it through security – even though I have a white beanie on my head that I am told makes me look like a Muslim Imam – in near record time, and I was at C-42 fifteen minutes before departure. One non-rev made it, and three of us didn't. Oh well, there was another MOB flight at 7:25. I don't mind standing by for the next flight since non-revs have access to the Sky Clubs, plus the last food had been the Arby's roast beef sandwich six hours earlier, and there was plenty of time for dinner.

One Flew South is a restaurant in E concourse, and it has been written up in some national publications as one of the best airport restaurants in the US. I stopped in the E Sky Club, and had a before dinner beverage before going to the restaurant. Tom, an airman on his way back to Afghanistan was at the next table. It's good that I don't dine in airport restaurants often because there always seems to be a soldier, or soldiers going to or coming from war. I can't stop myself from picking up their checks. I dine at the fast food restaurants of the world often, and it's pretty economical to pick up the checks. Tom had enjoyed the lamb chops for \$63. I certainly would go bankrupt if I hung out there very much. My \$43 dinner was excellent, and I checked the flight on my brand spanking new iPad 11, which I bought online and received the Delta discount which amounted to \$29 – on the \$800 model. Incidentally some of those discounts are worthwhile – 21% off AT&T bills for instance.

The flight didn't look promising. It was over by a couple, and the same couple of non-revs who didn't make the 5:30 were ahead of me. It was departing from the C concourse, and I arrived there about twenty minutes before departure. The agent had already boarded the flight, and the TV screen showed one seat remaining, and no standbys cleared. I asked the agent if any seats were left – mistake, even new employees learn quickly that you wait till the flight is closed before asking, or giving up. She said there was one empty seat, and she thought a revenue passenger was on the way. I was back in a comfortable seat in the C Sky Club when I looked at the flight on the net. Both non revs made it, and they went out with one vacant seat - mine.

Oh, by the way, the C Sky Club was formally an Eastern Airlines Ionosphere Lounge. I was flying on Eastern half fare tickets often in the 70's, and they were selling lifetime Ionosphere Club memberships for what seemed like a bargain price. It's a nice plastic card which I would be willing to part with for the right price.

I have had lots of happenings lately to make me realize how weak short term memories become in old age. Joan walked into the living room one day last week, and said; "Honey, I can't find my silver sandals...oh, their on my feet." I only use her as an example because my forgetfulness is only because there is just so much material packed into my brain. I can access the names of most of my old friends - if there is no hurry.

So far, it's a pretty good day. I have only forgotten to bring my boarding pass to the airport – no damage – and watched as the MOB flight taxied out with my seat empty - damage. The Braves are playing the Phillies. I can watch the game in the Sky Club, the same as I would be doing at home. The 10:10 PM to GPT is a Delta MD-88 with plenty of room. Of course Joan will have to pick me up, and one car is in the employee lot at MOB. I rehearse what I will say to her in the morning; "Honey, lets go to Mobile for lunch today. We can go by Sam's Club and check out their great prices on wine, and oh yeah, we can stop by the airport on the way back, and pick up the car."

Billy was sitting next to me, and the Braves were beating the Phillies, and we entered into conversation. He had just taken a new job as CFO of an international corporation, and would no longer be traveling five days every week as a consultant. He told me about his family, and he was a

great conversationalist because he had never heard any of my old airline stories, and he laughed at all of them.

We said goodbye, and it was about thirty minutes before my GPT flight. I moved up to the bar, pulled my brand new iPad 11 out of the briefcase and checked the standby list. All the standbys had been assigned seats except me. I suddenly remembered that I had listed, but had not checked in. I ran – maybe jogged – actually I walked briskly to the kiosk, it was inop. There was another one there, and it was in Japanese. I was so desperate that I tried to use it – to no avail. The two agents weren't busy as it was now only fifteen minutes before the club would close, and they checked me in. It's now about 25 minutes before flight time. That club is down around gate C 37, and this time I did semi run to the escalator to catch the train to A concourse – yep, you guessed it, the GPT flight was at gate A-31. The escalator was full of bodies, and about half way down, I realized that I had left my brand spanking new \$800 iPad 11 that I had purchased online, taking advantage of the \$29 Delta discount, on the bar in the Sky Club. Panic City! I contemplated going over the side of the down escalator to get on the up escalator, but then I remembered my unsuccessful leap over a small creek on a golf course last summer - one that I had stepped over easily in the past- and landing in the middle of the stream. Good judgment prevailed, and I rode to the bottom on what seemed to be the world's slowest escalator. I took the up one two steps at a time, and wondered if I could get to the Sky Club, and back to A-31 without a heart attack. Luck! One of those golf carts was at the top. "Twenty bucks for a ride to the Sky Club, wait for me, and bring me back here." Deal, and we were back to the escalator 20 minutes before flight time. Run down the escalator, just miss the train. Get to concourse A 12 minutes before flight time. Luck again, another golf cart, \$20 for nonstop to A-31.

The gate house is empty, the door is closed, and I hang my head as I lean on the deserted counter. It's 9 minutes before departure by my watch, but the gate agent is already closing the flight out. Despair, but then super woman who happen to be disguised as a golf cart driver enters the door code, opens the door and disappears. In about 20 seconds she was back, and said get on.

That may be the best \$20 I ever parted with. It seems ridiculous, but after leaving my boarding pass at home, not staying at the gate long enough to get on the flight to MOB, causing my long suffering wife to drive 50 miles roundtrip to pick me up at GPT, and 100 miles to retrieve her car the next day, forgetting my brand spanking new iPad.....and spending \$40 to make the flight to GPT, it was a great day.

I guess I caught the travel bug about the same time I caught the flying bug. In a couple of weeks, we are going to take our eight year old granddaughter to South Africa. I can't help but wonder what kind of adventures dufus grandpa will create. Kids are okay, but grandkids are supercalifragilisticexpialidocious!

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](#).

+++++

From: [David L. Roberts](mailto:David.L.Roberts)
Date: 4/25/2011 11:43:38 AM
To: [Friends of Lake Lanier Pig Pull](#)
Subject: PIG PULL - INVITATION

The 17th Annual Pig Pull
On the Shores of Lake Lanier at University Yacht Club
Saturday - May 21, 2011 at 3PM

. :
ONE OF THE SPRING'S BEST GATHERINGS OF RETIRED AND ACTIVE DELTA
AIRLINE PILOTS AND FRIENDS
: .

Where:

University Yacht Club, 6649 Yacht Club Road, Flowery Branch, GA 30542
Casual Dress – Socializing at the Beach House and Dinner in Carswell Pavilion
Go online to www.mapquest.com and print your own personalized directions to the University Yacht Club www.universityyachtclub.org

What:

Come enjoy some EXCELLENT barbecue pork, chicken, sides and FELLOWSHIP WITH OLD FRIENDS. Drinks include: Beer, Wine, Water, Tea, and Soft Drinks.

How Much:

Price is \$25. Space is limited to 100, so please send your reservations in ASAP if you plan to attend. Your check is your reservation and it must be received by the committee no later than May 17, 2011.

Please make your check to **Delta Pig Pull** and send to **Ed Hibbard at 6347 Chestnut Hill Road, Flowery Branch, GA. 30542**. Please be sure to include the names of those attending so we can have name tags ready and give us your current e mail address to update our list.

Call or email your Pig Committee with any questions.

Gwen and Sam Barazzone – (770) 378-8001 onlakelanier@charter.net
Ed Hibbard - (770) 598-2245 elh662@charter.net
Tammy and Curt Helling – (770) 287-3938 hellingc@aol.com
Carol and Ron Stowe – (706) 482-2269 jrstowe@windstream.net

+++++

From: dwskjerven@aol.com

Date: 05/15/11 11:03:33

Subject: ORD DC-9 Layover, 3rd Thursday

This coming Thursday, **May 19th, is the 3rd Thursday** of the month and time to see if you can still layover the ORD DC-9 way. Everyone and anyone is invited to join in this fun get together - cheap beer, good pizza & fantastic war stories. 19:00 at Nicks Pizza & Pub, 856 Pyott Road, Crystal Lake or about a 1/2 mile north of the Lake In The Hills airport. See you there, David W. Skjerven

+++++

From: [Roger Lewis](#)

Date: 5/15/2011 8:58:04 AM

Yes, there will be a

Hangar Party

At Bill Guy's Hangar

Wednesday May 18th

That's next Wednesday

Come Early, Stay All Day!

Fly in, Drive in, Ride a horse in, walk in,

Just get there somehow!

To avoid what happened to the RJ Drivers

make plans to attend the Hangar Party !!!!!!!



http://maps.google.com/maps?f=q&source=s_q&hl=en&geocode=&q=Hicks+Airfield,+Fort+Worth,+TX&aq=0&sl=37.0625,-95.677068&sspn=28.667509,64.6875&ie=UTF8&hq=Hicks+Airfield,+Fort+Worth,+TX&hnear=Hicks+Airfield,+Fort+Worth,+Tarrant,+Texas+76052&z=14

+++++

From: "George Chaudoin" <oeg1011@comcast.net>

Date: May 1, 2011 4:38 PM

Subject: Hampton Fly Market

Don't forget the **36th Annual Aviation Fly Market is May 21st & 22nd** - Hope you all can come.

Mike & Cheryl Hart
Hampton Airfield

Blue Side Up
George

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

Chet Ladd
Email chetladd@yahoo.com
Issue Area - Looking for
Comments I'm trying find with **Harry "Buck" Steinke.**

+++++

Dave Wall
Email dhwall63@comcast.net
Issue Area General
Comments - I am looking for **Carl McCallum**. Ran into an old Navy friend of his who is trying to make contact. Would appreciate any info. Thanks.

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: [FRED MUESEGAES](#)
Date: 5/9/2011 12:59:16 AM
To: [Undisclosed-Recipient:](#)
Subject: Fw: Fw: America's First Jet Flight, October 1942

Some of you may even remember.....

http://www.aircraftowner.com/videos/view/americas-first-jet-flight-october-1942_1617.html

+++++

From: [John Todd](#)
Date: 5/8/2011 6:06:06 PM
To: [John Todd](#)
Subject: Fw: Blue Angels (NEW)
Sent: Saturday, May 07, 2011 6:55 PM
Subject: Fwd: Blue Angels (NEW)

This is one of the best Blue Angel videos you'll see!!

Great perspective with much of it filmed from the cockpit.

You see the formation then see it from the pilot or camera view.

It is in HD; hope your computer can handle it.

This was recorded in FL, and El Centro, CA

Error! Filename not specified. http://www.youtube.com/watch_popup?v=W6tB8Lf7YoU

+++++

From: [David Bina](#)
Date: 4/26/2011 10:32:10 AM
To: [Undisclosed-Recipient:](#)
Subject: Beautiful Airplanes
You'll like this

<http://www.sleepingdogtv.com/>

Political (food for thought):

This is clever and funny, but be forewarned about the Irish graphic humor:

From: brian@brian-emerson.com
Date: 5/3/2011 5:25:48 PM
Subject: Cheap Flights (With English Subtitles)
<http://www.youtube.com/watch?v=HPyl2tOaKxM>

+++++

From: dave.wall
Date: 5/7/2011 6:46:31 AM
Subject: FW: JUMPING ON THE BED (VERY FUNNY)

Jumping On the Bed

A fifty-ish woman was at home happily jumping on her bed and squealing with delight.

Her husband watches her for a while and asks, "Do you have any idea how ridiculous you look?, What's the matter with you?"

The woman continues to bounce on the bed and says, "I don't care, I just came from having a mammogram and the doctor says I have the breasts of an 18 year-old".

The husband said, "What did he say about your 60 year old ass?"

"Your name never came up," she replied.

(Men . . . They just never know when to shut up, do they?)

+++++

From: dbfly@att.net
To: <Undisclosed-Recipient:>
Date: Sun, 1 May 2011 07:46:07 -0500
Subject: Fw: Older Car Test

I only sent this to you old farts that were around then! I got 43/48

Subject: Older Car Test

There are some tough ones to answer.

Well you guys this is a real fun game. See how you do.

<http://www.americantorque.com/game/car-show-50s/>

+++++

Thanks Sis:

Subject: short and sweet

A woman is sitting on the veranda with her husband and she says,
"I love you."

He asks, "Is that you or the wine talking?"

She replies, "It's me talking to the wine."

Mark

Mark Sztanyo (Stăn'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.

=====
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/>

To assure receiving the High Life set spam filters to accept from @pilotcommunication.net.

To [Unsubscribe](#) simply click and send with unsubscribe in subject line and please help the PCN improve by adding a reason.