



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

200447044

AUG 24 2004

SE: T: EP: RA: T: A2

In re:

This letter constitutes notice that our ruling letter dated October 14, 2003, which granted a conditional waiver of the minimum funding standard for the above-named pension plan for the plan year ending December 31, is hereby modified to replace the condition in that letter with the new condition stated below:

By December 31, , all necessary documents to provide an arrangement to secure the repayment of the waived amount satisfactory to the Pension Benefit Guaranty Corporation ("PBGC") will be executed.

exempt located at ("Taxpayer") is a not-for-profit, tax- ("Facility").
The Facility secures a loan from the
which is insured by the U.S. Department of Housing and Urban
Development ("HUD"). This modification is requested due to complicated nature of
obtaining approval from both HUD and to use the Facility as security for the
waived amount to the satisfaction of the PBGC.

If you have any questions concerning this matter, please contact

Sincerely,

Carol D. Gold
Director, Employee Plans