



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

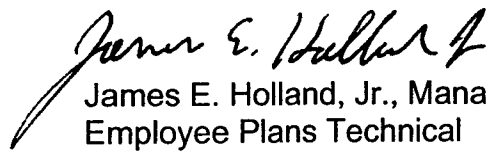
SEP 16 2004

In re:

In your letter dated December 5, 2003, you requested a waiver of the minimum funding standard for the plan year ending \_\_\_\_\_ for the above-named pension plan under section 412(d) of the Internal Revenue Code (the "Code") and section 303 of the Employee Retirement Income Security Act of 1974 (ERISA). In a letter dated September 10, 2004, \_\_\_\_\_, an authorized representative listed on the power of attorney, stated that the minimum funding contribution for the plan year ending \_\_\_\_\_ has been timely made.

Therefore, we are no longer considering your request for a waiver of the minimum funding standard for the above-named pension plan and are closing our file on your request. We have sent a copy of this letter to the Employee Plans Classification Manager in \_\_\_\_\_ pursuant to a power of attorney (Form 2848) on file with this office. If you have any questions concerning this matter, please contact \_\_\_\_\_

Sincerely,

  
James E. Holland, Jr., Manager  
Employee Plans Technical