Significant Index No. 0412.06-00 200450049

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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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