



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200512033

DEC 29 2004

SE.T.EP.RA.T.A2

In re:

Company =

This letter constitutes notice that the conditional waiver of the minimum funding standard for the above-named plan for the plan year ending [REDACTED] which was granted in our ruling letter dated October 14, 2003, has been modified by changing the deadline by which an agreement must be reached with the Pension Benefit Guaranty Corporation ("PBGC") on securing repayment of the waived amount from [REDACTED] to [REDACTED].

According to information submitted with the request, a tentative agreement on security was reached with the PBGC before the [REDACTED] deadline. However, the official documents were not signed until [REDACTED].

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the Manager, EP Classification in [REDACTED] to the Manager, EP Compliance Unit in [REDACTED] and to your authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact :

Sincerely yours,

A handwritten signature in black ink, appearing to read "Carol D. Gold". The signature is fluid and cursive, with the first name "Carol" being more prominent than the last name "Gold".

Carol D. Gold
Director, Employee Plans