



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

JUN 07 2005

SE:TEP:RA:T:AH

In re:

Company =

Dear

This letter constitutes notice that our ruling letter dated March 2, 2004, which granted a conditional waiver of the minimum funding standard for the above-named pension plan for the plan year ended September 30, [REDACTED] and granted conditional waivers of the [REDACTED] percent excise taxes that would otherwise apply with respect to the plan years ended September 30, [REDACTED] September 30, [REDACTED] September 30, [REDACTED] and September 30, [REDACTED] is hereby modified to replace the conditions in that letter with the new conditions stated below:

- (1) The contributions required to satisfy the minimum funding standard for the plan year ending September 30, [REDACTED] are to be timely made as defined in section 412(c)(10) of the Code (without a waiver being granted for that year).
- (2) The Company either pays or makes arrangements with the appropriate IRS office, within 60 days of the date of the ruling letter, to pay the 10% excise taxes applicable under section 4971(a) of the Internal Revenue Code associated with the funding deficiencies for the four plan years ended September 30, [REDACTED], through September 30, [REDACTED]
- (3) The Company pays, within 90 days of the date of the ruling letter, the 10% excise tax applicable under section 4971(a) of the Internal Revenue Code associated with the funding deficiency for the plan year ended September 30, [REDACTED]

You agreed to these conditions in a letter dated May 25, 2005.

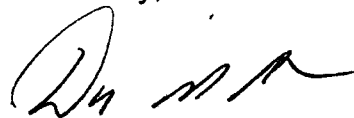
Your attention is called to section 412(f) of the Code and section 304(b) of ERISA which describe the consequences that would result in the event the plan is amended to increase benefits, change the rate in the accrual of benefits or to change the rate of vesting, while any portion of the waived funding deficiency remains unamortized. Please note that any amendment to a profit sharing plan or any other retirement plans (covering employees covered by this plan) maintained by the Company, to increase the liabilities of those plans would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA. Similarly, the establishment of a new profit sharing plan or any other retirement plan by the Company (covering employees covered by this plan) would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA.

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.

When filing Form 5500 for the plan year ended September 30, [REDACTED] the date of this letter should be entered on Schedule B (Actuarial Information). A copy of this letter is being sent to the Manager, Employee Plans Classification in [REDACTED].
A copy of this letter is being sent to the Manager, Employee Plans Compliance Unit in [REDACTED].
A copy of this letter is being sent to the SB/SE Revenue Officer in [REDACTED].
A copy of this letter should be furnished to the enrolled actuary for the plan.

If you have any questions on this ruling letter, please contact

Sincerely,



Donna Prestia, Manager
Employee Plans Actuarial Group 2