



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

AUG 29 2005

T:EP:RA:T:AL

Taxpayer =

This letter constitutes notice that the conditional waiver of the minimum funding standard for the above-named Plan for the plan year ending December 31, [REDACTED] which was granted in our ruling letter dated October 14, [REDACTED] 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 January 15, [REDACTED] to December 31, [REDACTED].

According to information submitted with the request, a tentative agreement on security was being negotiated with the PBGC before the January 14, [REDACTED] deadline. However, final agreement was not reached until December [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".

Carol D. Gold
Director, Employee Plans