



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

SEP 15 2005

SE: T: EP: RA: T. A 2

In re:

Company =

This letter constitutes notice that pursuant to your request of December 13, 2004, as modified by your letter dated August 30, 2005:

1. your request for a waiver of the minimum funding standard for the above-named plan for the plan year ending [REDACTED], has been withdrawn, and the case has been closed by this office; and
2. waivers of the 100 percent tax under § 4971(b) of the Internal Revenue Code ("Code") have been granted for the above-named plan for the plan years ending [REDACTED], [REDACTED], [REDACTED], and [REDACTED].

The waivers of the 100 percent tax have been granted in accordance with § 3002(b) of the Employee Retirement Income Security Act ("ERISA"). The amounts for which the waivers have been granted are equal to 100 percent of the accumulated funding deficiencies in the funding standard account as of [REDACTED], [REDACTED], and [REDACTED] the end of the plan years for which the waivers have been granted, to the extent such funding deficiencies have not been corrected.

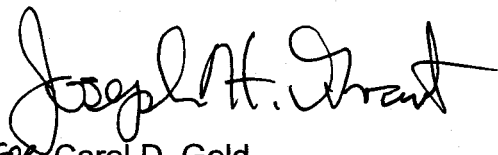
The Hospital is a not-for-profit corporation organized for the purpose of operating an acute care hospital. Its parent corporation is Systems, which is the sole corporate member of Care and Emergency, which are all not-for-profit corporations. The Hospital provides 24-hour emergency care, full surgical services, inpatient acute care, intensive care and a wide range of outpatient services. The Pension Benefit Guaranty Corporation has indicated that it is in the process of effecting an involuntary termination of the Plan.

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
and to the Manager, EP Compliance Unit in

If you require further assistance in this matter, please contact

Sincerely yours,


For Carol D. Gold
Director, Employee Plans