



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200634025

APR 12 2006

T:EP:RA:A1

In re:

This letter constitutes notice that with respect to the above-named defined benefit pension plan, your request for a waiver of the minimum funding standard for the plan year ended December 31, , has been denied.

The information furnished indicates that the Plan was % funded as of January 1, , and that the PBGC has formally been notified of the Plan's insolvency.

The information furnished failed to demonstrate that application of the minimum funding standard would be adverse to the interests of the participants in the aggregate, and a denial of the request was proposed. You were informed of our tentative denial and were offered a conference of right by letter dated February 8, . You were given 21 days to have a conference concerning our proposed denial. The 21-day period stated in our letter has passed. You have not communicated with us to arrange a conference. Therefore, our tentative denial is now final.

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.

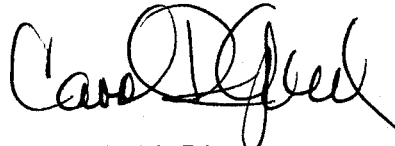
We have sent a copy of this letter to the Manager, EP Classification in , to the Manager, EP Compliance Unit in and to your authorized representative pursuant to a power of attorney on file in this office.

200634025

2

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "Carol Gold", with a stylized flourish extending from the end.

Carol Gold, Director
Employee Plans