



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

FFR 1 7 2005

In re:

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 September 16, 2004, 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 120 days from the date of the original ruling letter [REDACTED] to [REDACTED].

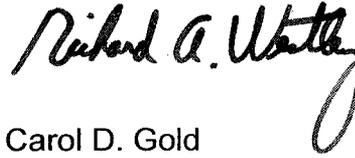
According to information submitted with the request, a tentative agreement on security was being negotiated with the PBGC before the [REDACTED] deadline. However, the official documents have not been signed because they require the approval of third parties who are currently in the process of reviewing the documents. The final documents are expected to be signed before [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 _____ at _____

Sincerely yours,

A handwritten signature in cursive script that reads "Richard A. Urtz". The signature is written in black ink and is positioned above the typed name.

for Carol D. Gold
Director, Employee Plans