



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200608024

NOV 29 2005

SE T. ER. RA. T. AI

In re:

Company =

This letter constitutes notice that your request for a waiver of the minimum funding standard for the above-named plan for the plan year ending December 31, 2004, has been denied.

The Company is a nonprofit 501(c)(3) corporation. The Company provides a continuum of prevention and protective services. The current financial hardship was brought on by the lack of any increases in reimbursement from local and state governments, as well as a reduction in the amount of funding from the local resulting from reductions in contributions to the local . Revenues have declined from \$ [REDACTED] for the fiscal year ending June 30, 2002, to \$ [REDACTED] for 2003, and \$ [REDACTED] for 2004. For the year ending June 30, 2005, there was a modest increase to \$ [REDACTED]. The Company incurred losses in all these years. For the fiscal years ending June 30, 2002, 2003, 2004, and 2005, the losses were \$ [REDACTED] \$ [REDACTED] \$ [REDACTED] and \$ [REDACTED] respectively.

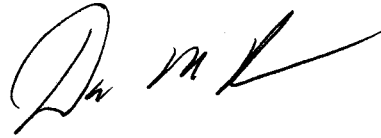
Because the business hardship being experienced by the Company does not appear to be temporary, you were notified by a telephone call from [REDACTED] of this office on September 15, 2005, and in a letter dated October 7, 2005, that your request had been tentatively denied. On November 16, 2005, a conference was held with your authorized representative. The additional information submitted was insufficient for us to change our decision. Hence, your request for a waiver of the minimum funding standard for the plan year ending December 31, 2004, has been denied.

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

If you require further assistance in this matter, please contact

Sincerely yours,

A handwritten signature in black ink, appearing to read "D. M. Prestia", with a long horizontal flourish extending to the right.

Donna M. Prestia, Manager
Employee Plans Actuarial Group 2