



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

FEB 14 2006

SE.T:EP:RA:T:A2

In re:

Company =

This letter constitutes notice that the conditional waiver of the minimum funding standard for the above-named Plan for the plan year ending June 30, 2004, which was granted in our ruling letter dated December 28, 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 to February 1, 2006.

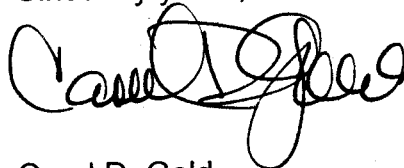
According to information submitted with the request, a tentative agreement on security was being negotiated with the PBGC before the original deadline. However, the negotiations with the PBGC could not be completed before the original deadline expired. The final documents were signed on January 30, 2006, and the security arrangement was completed on February 1, 2006.

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.

If you require further assistance in this matter, please contact

Sincerely yours,

A handwritten signature in black ink, appearing to read "Carol D. Gold". The signature is fluid and cursive, with the first name "Carol" being more prominent than the last name "Gold".

Carol D. Gold
Director, Employee Plans