



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

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

MAR 10 2006

T: E P: R A: T: A Z

In re:

This letter constitutes notice that we have modified the conditions with regard to the time periods in which the waivers were to be secured in a manner acceptable to the Pension Benefit Guaranty Corporation set forth in our ruling letters of November 17, 2004, granting waivers of the minimum funding standards. The particular plans and plan years are as follows:

- (1) the plan years ended December 31, \_\_\_\_\_, and December 31, \_\_\_\_\_ for the X Plan.
- (2) the plan year ended December 31, \_\_\_\_\_, for the Hourly Plan.
- (3) the plan year ended December 31, \_\_\_\_\_, for the Corporation Plan
- (4) the plan year ended December 31, \_\_\_\_\_, for the A Plan.
- (5) the plan year ended December 31, \_\_\_\_\_, for the B Plan.
- (6) the plan year ended December 31, \_\_\_\_\_, for the C Plan.

Under the terms of each of the ruling letters of November 17, 2004, the waivers for the plan years ended December 31, \_\_\_\_\_, (and December 31, \_\_\_\_\_, in the case of the X Plan) were subject to the condition that the waivers shall be secured within sixty days of date of the applicable ruling letter in a manner acceptable to the PBGC. According to the information submitted with the request you were unable to complete your negotiations with the PBGC within sixty days of the date of the ruling letters but will be able to secure the waivers in a manner acceptable to the PBGC by June 13,

Accordingly, our letters of November 17, 2004, are modified to read as follows:

***Re: the X Plan***

The waiver of the minimum funding standard for the plan year ended December 31, \_\_\_\_\_, shall be secured by June 13, \_\_\_\_\_, in a manner acceptable to the PBGC.

The waiver of the minimum funding standard for the plan year ended December 31, \_\_\_\_\_, shall be secured by June 13, \_\_\_\_\_, in a manner acceptable to the PBGC.

***Re: the Hourly Plan***

The waiver of the minimum funding standard for the Hourly Plan for the plan year ended December 31, \_\_\_\_\_, shall be secured by June 13, \_\_\_\_\_, in a manner acceptable to the PBGC.

**Re: the Corporation Plan**

The waiver of the minimum funding standard for the Corporation Plan for the plan year ended December 31, , shall be secured by June 13, , in a manner acceptable to the PBGC.

**Re: the A Plan**

The waiver of the minimum funding standard for the A Plan for the plan year ended December 31, , shall be secured by June 13, , in a manner acceptable to the PBGC.

**Re: the B Plan**

The waiver of the minimum funding standard for the B Plan for the plan year ended December 31, , shall be secured by June 13, , in a manner acceptable to the PBGC.

**Re: the C Plan**

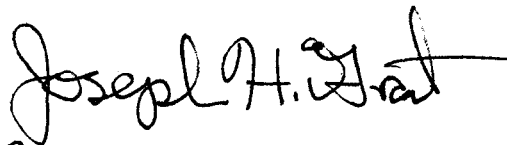
The waiver of the minimum funding standard for the C Plan for the plan year ended December 31, , shall be secured by June 13, , in a manner acceptable to the PBGC.

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.

A copy of this letter is being sent to your authorized representative in accordance with a power of attorney (Form 2848) on file. A copy of this letter is also being sent to the Manager, Employee Plans Classification in and to the Manager, Employee Plans Compliance Unit in . A copy of this letter should be furnished to the enrolled actuary for the plan.

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

Sincerely,



FOR Carol D. Gold  
Director, Employee Plans