



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200634063

T:EP:RA:T:A2

MAY 18 2006

In re:

This letter constitutes notice that our ruling letter dated December 22, 2004, which granted a conditional waiver of the minimum funding standard for the above-named pension plan for the plan year ending April 30, 2004, is hereby modified to replace condition (1) in that letter with the new condition stated below:

By June 30, 2005, the Company shall provide security to the Plan to secure the repayment of the waived amount that is satisfactory to the Pension Benefit Guaranty Corporation.

This modification is requested due to complicated nature of working with the Company's secured creditors to enable the Company to provide security for the waived amount that is satisfactory to the Pension Benefit Guaranty Corporation.

If you have any questions concerning this matter, please contact

Sincerely,

A handwritten signature in black ink, appearing to read "D. M. Prestia".

Donna M. Prestia, Manager
Employee Plans Actuarial Group 2