



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200341020

JUL 15 2003

Re:

Plan No.

EIN:

Company =

Dear:

This letter constitutes notice that the request of _____ made by your
authorized representative for a modification of condition 1 of our ruling letter of
_____, is granted.

As modified, condition 1 of our ruling letter of _____, requires that

By _____ the Company will provide the Plan with security in a
manner satisfactory to the Pension Benefit Guaranty Corporation (PBGC)
for the sum of the required quarterly contributions under section 412(m)(4)
of the Code that are due on _____ and _____ (calculated as
if no waiver for the _____ plan year had been granted).

If you have any questions concerning this letter, please contact _____
In any correspondence
relating to this letter, please refer to T:EP:RA:T:A2 as well.

Sincerely,

A handwritten signature in black ink, appearing to read "Carol D. Gold", is written over the word "Sincerely,".

Carol D. Gold, Director
Employee Plans