



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200341021

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 cursive script, appearing to read "Carol D. Gold".

Carol D. Gold, Director
Employee Plans