



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200401019

OCT 07 2003

T. EP. BA. T. A2

In re:

Hospital =

This letter (1) modifies our ruling letter dated September 13, 2001, granting a conditional waiver for the above-named Plan for the plan year ending December 31, 2000, and (2) constitutes notice that we are closing our file on your request for a waiver of the minimum funding standard for the above-named Plan for the plan year ending December 31, 2002, following your withdrawal of such request.

The Hospital was previously granted conditional waivers of the minimum funding standard for the Plan for the 1999 and 2000 plan years. The ruling letter dated September 13, 2001, granting a conditional waiver for Plan for the 2000 plan year is hereby modified such that condition (2) is replaced by the following condition:

By January 15, 2004, collateral acceptable to the Pension Benefit Guaranty Corporation (PBGC) will be provided to the Plan to secure the repayment of the sum of the outstanding balances of the 1999 and 2000 plan year waivers.

In a letter dated March 14, 2003, the Hospital requested a waiver of the minimum funding standard for the above-named Plan for the plan year ending December 31, 2002. In a letter dated September 16, 2003, the Hospital's authorized representative (per Form 2848) notified our office that the Hospital contributed an amount equal to the minimum funding standard for the plan year ending December 31, 2002, to the Plan on September 15, 2003, and withdrew the Hospital's request for a funding waiver for the 2002 plan year. Therefore, we are closing our file on this case.

This ruling is directed only to the organization 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 _____, and to your authorized representatives (Form 2848) on file with this office.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Carol D. Gold", with a stylized flourish extending from the end.

Carol D. Gold, Director
Employee Plans