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TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

AUG 23 2006

SE: T: EP: RA: T: A2

Re:

This letter constitutes notice that with respect to the above-named defined benefit pension plan, your request for an extension of amortization periods under section 412(e) of the Internal Revenue Code ("Code") for the plan year beginning January 1, 2006, has been denied.

You were informed of our tentative denial and were offered a conference of right by letter dated July 24, 2006. You were given 21 days to schedule a conference concerning our tentative denial. Our tentative denial was based on the Taxpayer having negotiated an estimated increase of \$1,000,000 in contributions for the 2006 plan year. The projections submitted by the Plan's actuary showed that the increase of \$1,000,000 in contributions for 2006 has addressed the Plan's current financial problems.

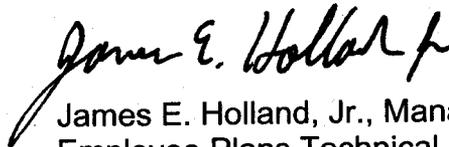
The 21-day period stated in our July 24th letter has passed and your authorized representative has communicated with us to that you do not want to schedule a conference. Therefore, our tentative denial is now final.

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A copy of this letter has been sent to the authorized representatives listed on the power of attorney (Form 2848) on file with this office. If you have any questions concerning this matter, please contact !

Sincerely,



James E. Holland, Jr., Manager
Employee Plans Technical