



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

200903103

OCT 24 2008

SE:T:EP:RA:AZ

Re:

Company =

Dear

This letter constitutes notice that pursuant to your authorized representative's letter dated July 16, 2008:

- (1) your request for a waiver of the minimum funding standard for the Plan for the plan year ending _____, has been withdrawn, and the case has been closed by this office; and
- (2) a waiver of the 100 percent tax under section 4971(b) of the Internal Revenue Code ("Code") has been granted for the Plan for the plan year ending _____, on the condition that the Company's application to the Pension Benefit Guaranty Corporation ("PBGC") for a distress termination of the Plan is approved. If the distress termination application is not approved, the Company may request that its request for a waiver of the minimum funding standard for the Plan for the plan year ending _____, be re-opened for consideration.

The waiver of the _____ percent tax has been granted in accordance with § 3002(b) of the Employee Retirement Income Security Act ("ERISA"). The amount for which the waiver has been granted is equal to _____ percent of the accumulated funding deficiency in the funding standard account of the Plan as of _____; to the extent that such funding deficiency has not been corrected.

The Company is a licensed skilled nursing facility providing a wide range of both long term and short term care programs, and a comprehensive outpatient rehabilitation facility. According to information submitted by your authorized representative, the Company filed a request with the Pension Benefit Guaranty Corporation on _____, to effect a distress termination of the Plan. This request is still pending final approval.

This ruling is directed only to the taxpayer 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, _____ to the _____ and to your authorized representatives pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact _____ at _____

Sincerely yours,



David M. Ziegler
Manager, EP Actuarial Group 2