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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

MAY 1 2 2003

T:EP:RA:T:A2

In re: Request for a minimum funding waiver for the
(the "Plan").

Dear

This letter constitutes notice that a conditional waiver of the minimum funding standard has been granted for the above-named pension plan for the plan year ending November 30, 2002.

This conditional waiver has been granted in accordance with section 412(d) of the Internal Revenue Code (the "Code") and section 303 of the Employee Retirement Income Security Act of 1974 (ERISA). The amount for which the conditional waiver has been granted is the contribution that would otherwise be required to reduce the balance in the funding standard account of the plan to zero as of the end of the plan year for which the waiver has been granted (after the $27,500 contribution made on March 14, 2003, and the additional contributions listed in conditions (1) and (2) below).

and its subsidiaries (collectively the "Company") has experienced temporary substantial business hardship as evidenced by pre-tax losses in income for the fiscal years ended December 31, 2001 and 2002. Operating cash flow was further impacted due to capital expenditure commitments made during 2000 and 2001.

In an effort to increase revenues and profits, the Company has made a shift in its business strategy by contracting their services out to other companies. The Company has also reduced costs by closing unprofitable operations, terminating employment of a higher paid manager, implementing no pay increases for all of their officers, regional managers, managers, and supervisors and implementing a 1% limit on pay raises for all other employees. Additionally, effective October 31, 2002, benefit accruals under the Plan were frozen.

Plan assets as of December 1, 2001, were and current liabilities were
with a funding ratio of

It has been determined that an application of the full minimum funding standard would be adverse to the interests of plan participants in the aggregate. Accordingly, this waiver has been granted subject to the following conditions, which you have agreed to:

(1) The Company will make a $27,500 contribution to the Plan by June 15, 2003, to be credited to the plan year ending November 30, 2002.

(2) In addition to the contribution listed in (1) above, the Company will make a $55,000 contribution to the Plan by August 15, 2003, to be credited to the plan year ending November 30, 2002.

If the Company fails to meet the above conditions, this waiver is retroactively null and void.

Your attention is called to section 412(f) of the Code and section 304 of ERISA which describes the consequences which result in the event the plan is amended to increase benefits, to change the rate in the accrual of benefits, or to change the rate of vesting while any portion of the waived amount remains unamortized.

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 as others as precedent.

When filing Form 5500 for the plan year ending November 30, 2002, the date of this letter should be entered on Schedule B (Actuarial Information). We have sent a copy of this letter to the and to the authorized representative listed on the power of attorney (Form 2848) on file with this office.

If you have any questions concerning this matter, please contact

Sincerely,

Martin L. Pippins

Martin L. Pippins, Manager
Employee Plans Actuarial Group 2