Significant Index No. 0412.06-00

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,

Carol D. Gold, Director
Employee Plans