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Internal Revenue Service
Significant Index No. 0412.06-00

Department of the Treasury

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply to:
OP:E:EP:A:2
Date:

APR 27 1999

In re:

This letter constitutes notice that pursuant to your request of March 17, 1999, the conditional waivers of the minimum funding standard for the above-named plans for the plan year ending December 31, 1997, which were granted in our ruling letters dated August 10, 1998, have been modified as follows:

(1) Condition 2 is modified to read "The company will make a contribution of $100,000 into the plans on a pro-rata basis within 7 days of the completion of the pending sale of two of its operations. Furthermore, within 90 days of the completion of this sale, the company will begin making monthly contributions totaling $5,500 into the plans on a pro-rata basis."

(2) Condition 3 is modified to read "Beginning within 15 days of the sale described in condition 2 above, proof that the contributions described in condition 2 were made be provided to this office on a monthly basis at the following address:

Internal Revenue Service
1111 Constitution Avenue, N.W.

Washington, DC 20224

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A copy of this letter is being sent to the Key District Office in

If you have any questions concerning this ruling, please contact the individual referenced above.

Sincerely yours,

Kathryn Marticello

Kathryn Marticello
Chief, Actuarial Branch 2