



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

SEP 29 2005

In re:

Company =

This letter constitutes notice that pursuant to your request of March 14, 2005, as modified by your authorized representative's letter dated September 28, 2005:

1. Your request for a waiver of the minimum funding standard for the above-named plan for the plan year ending [REDACTED], has been withdrawn, and the case has been closed by this office.
2. Waivers of the 100 percent tax under § 4971(b) of the Internal Revenue Code ("Code") have been granted for the above-named plan for the plan years ending [REDACTED], and [REDACTED].

The waivers of the 100 percent tax have been granted in accordance with § 3002(b) of the Employee Retirement Income Security Act ("ERISA"). The amounts for which the waivers have been granted are equal to 100 percent of the accumulated funding deficiencies in the funding standard account as of [REDACTED] and December 31, 2005, the end of the plan years for which the waivers have been granted, to the extent such funding deficiencies have not been corrected.

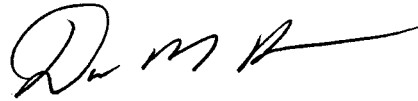
The Company is the world's largest manufacturer of [REDACTED] sold to the [REDACTED] trade. The Company produces a unique, hand-crafted product which is configured and customized to the specification of the end-user. According to information submitted by your authorized representative, the Company filed a request with the Pension Benefit Guaranty Corporation to effect a distress termination of the Plan in [REDACTED]. 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, EP Classification in :
, to the Manager, EP Compliance Unit in : , and to your
authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact

Sincerely yours,

A handwritten signature in black ink, appearing to read "Donna M. Prestia", with a long horizontal flourish extending to the right.

Donna M. Prestia, Manager
Employee Plans Actuarial Group 2