



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

APR 19 2006

SE:T:EP:RA:T:AZ

Hospital =

This letter constitutes notice that the conditional waiver of the minimum funding standard for the Plan for the plan year ending June 30, 2004, which was granted in our ruling letter dated October 22, 2004, has been modified to change the deadline in condition (2) by which an agreement must be reached with the Pension Benefit Guaranty Corporation ("PBGC") on securing repayment of the waived amount from 120 days from the date of the original ruling letter to the later of (a) 120 days from the date of this ruling letter or (b) the earlier of (i) the date the PBGC notifies the Service in writing that this condition has not been met or (ii) 360 days from the date of this ruling letter. Furthermore, pursuant to your authorized representative's request of April 5, 2006, your request for a waiver of the minimum funding standard for the Plan for the plan year ending June 30, 2005, has been withdrawn, and the case has been closed by this office.

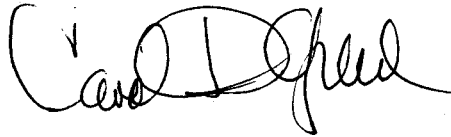
According to information submitted with the request, a tentative agreement on security has been negotiated with the PBGC. However, the Hospital and the PBGC are awaiting the appraisal of the real estate being offered as collateral before completing their negotiations.

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 cursive script, appearing to read "Carol D. Gold". The signature is written in dark ink and is positioned above the printed name.

Carol D. Gold
Director, Employee Plans