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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

FEB 2 7 2008

T: EP: RA: A2

Re:

Former Parent =

Bankruptcy Court =

Plan of Reorganization =

Dear

This letter constitutes notice that the Company's request for a modification of the conditional waiver of the minimum funding standard for the Salaried Plan for the plan year ending September 30, that was granted in a ruling letter dated May 1, 2007, and modified by ruling letters dated July 13, 2007, and October 4, 2007, has been approved. Accordingly, we are replacing the conditions of the funding waiver, as modified, with these conditions:

(1) The Bankruptcy Court enters an order by January 31, confirming the Plan of Reorganization.

(2) By 2008, the Company replaces the current letter of credit with a letter of credit in favor of the Salaried Plan from a financial institution acceptable to the Pension Benefit Guaranty Corporation ("PBGC") in the amount of $ If the Company fails to meet any one of the conditions under which this funding waiver has been granted, the PBGC may draw upon this letter of credit for the benefit of the Salaried Plan at anytime thereafter. This letter of credit shall expire on the earlier of (i) the date that condition (3) is satisfied, or (ii) 2008.

(3) No later than five (5) days after the effective date of the Plan of Reorganization, the Company makes contributions to the Salaried Plan for the plan year ending 2007, equal to the lesser of (i) the amount necessary to maintain a credit balance in the funding standard account of the Salaried Plan as of 2007, not less than the outstanding balance of the amortization base with respect to the waived amount that is established and maintained under section 412(b)(2) of the Internal Revenue Code ("Code"), or (ii) the amount of the full funding limitation for the plan year ending 2007.

(4) If the full funding limitation is greater than zero for the plan year ending 2008, the Company makes contributions to the Salaried Plan for the plan year ending September 30, 2008, equal to the lesser of (i) the amount necessary to maintain a credit balance in the funding standard account of the Salaried Plan as of September 30, 2008, not less than the outstanding balance of the amortization base with respect to the waived amount that is established and maintained under section 412(b)(2) of the Code, or (ii) the amount of the full funding limitation for the plan year ending 2008. Quarterly contributions for the plan year ending 2008, will be calculated following the regular Employee Retirement Income Security Act of 1974 ("ERISA") calculation process as if the contribution required by this paragraph was the ERISA minimum requirement for the plan year ending September 30, 2008, and any balance due after payment of such quarterly contributions will be contributed to the Salaried Plan by 2009.

(5) If the funding standard account of the Salaried Plan does not have a full funding credit for the plan year ending 2008, and if the Service determines that funding waivers granted with respect to plan years beginning before the first plan year beginning on or after January 1, 2008 (i.e., October 1, 2008, for the Salaried Plan), are carried over as a separate amortization base for post-2007 plan years, credit balances are maintained in the funding standard account of the Salaried Plan that are not less than the outstanding balances of the amortization base with respect to the waived amount that is established and maintained under section 412(b)(2) of the Code, as in effect prior to the Pension Protection Act of 2006 ("PPA"), for each of the plan years beginning October 1, 2008, through 2010.

(6) If the funding standard account of the Salaried Plan does not have a full funding credit for the plan year ending 2008, and if the Service determines that funding waivers granted with respect to plan years beginning before the first plan year beginning on or after January 1, 2008 (i.e., October 1, 2008, for the Salaried Plan), are not carried over as a separate amortization base for post-2007 plan years, the credit balance that exists in the Salaried Plan as of 2008, is reduced in accordance with PPA.

(7) If the funding standard account of the Salaried Plan does have a full funding credit for the plan year ending 2008, the Company elects to reduce the credit balance created by condition (3) above that exists in the Salaried Plan as of 2008, prior to determining the value of plan assets and crediting against the minimum required contribution in accordance with PPA.

(8) The effective date of the Plan of Reorganization is no later than 2008.

The conditions above reflect a codification of the conditions of the ruling letter dated May 1, 2007, as modified in ruling letters dated July 13, 2007, and October 4, 2007, as well as modifications to conditions (1), (2), and (8). Your authorized representative agreed to these conditions in a letter dated February 27, 2008. If any one of the conditions is not met, the waiver for the plan year ending 2006, is retroactively null and void.

The Bankruptcy Court confirmed the Plan of Reorganization on 2008. With the confirmed Plan of Reorganization in place, the Company has announced that it expects to emerge from chapter 11 bankruptcy protection by 2008, following the syndication and closing of exit financing facilities and satisfaction of other conditions including completing rights offerings, closing of an investment agreement with investors, and consummation of a global settlement agreement with the Former Parent. The Company has represented that the funding waivers that the Salaried and Hourly Plans have received are critical to the implementation of the Plan of Reorganization. If the modifications that the Company has requested are not approved, the waivers would be rendered retroactively null and void if the Company does not emerge from chapter 11 bankruptcy protection on or before 2008. The modifications agreed to by the Company will extend the deadline for the Company's emergence from chapter 11 bankruptcy protection to 2008. In consideration of this extension, the Company will (a) replace certain letters of credit that it has provided to the Salaried Plan and the Hourly Plan as a condition of the funding waivers each Plan received for the plan years ending 2006, and (b) increase the value of the letter of credit held by the Hourly Plan by $ by 2008.

This conditional waiver has been granted in accordance with section 412(d) of the Code and section 303 of ERISA. The amount for which this conditional waiver has been granted is equal to the contributions that would otherwise be required to reduce the balance in the funding standard account to zero as of September 30, 2006.

Your attention is called to section 412(f) of the Code and section 304(b) of ERISA which describe the consequences that would result in the event the Salaried Plan is amended to increase benefits, change the rate in the accrual of benefits or to change the rate of vesting, while any portion of the waived funding deficiency remains unamortized. Please note that any amendment to a profit sharing plan or any other retirement plans (covering employees covered by the Salaried Plan) maintained by the Company, to increase the liabilities of those plans would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA. Similarly, the establishment of a new profit sharing plan or any other retirement plan by the Company (covering employees covered by the Salaried Plan) would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA.

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 and to your authorized representative pursuant to a power of attorney on file in this office. We suggest that you furnish a copy of this letter to the enrolled actuary who is responsible for the completion of the Schedule B.

If you require further assistance in this matter, please contact at

Sincerely yours,

Joseph H. Grant FOR
Michael D. Julianelle
Director, Employee Plans