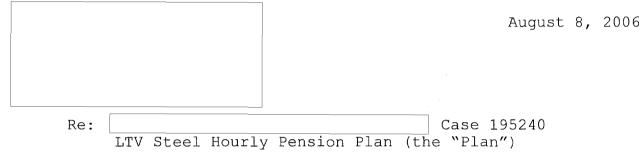


Pension Benefit Guaranty Corporation 1200 K Street, N.W., Washington, D.C. 20005-4026 www.pbgc.gov



Dear :

We are responding to your May 10, 2005 appeal of PBGC's determination that ______ is not entitled to a Plan benefit. We are closing your current appeal because PBGC's April 1, 2005 determination will be superseded by a new PBGC determination.

PBGC's Determination

PBGC determined earned less than the 10 years continuous service the Plan required for a benefit. PBGC found she earned only 9.917 years service, the elapsed time from her June 1976 hire date until May 1, 1986.

Your Appeal

You noted PBGC is providing benefits to two Plan participants similarly-situated to

Discussion

We shared our research with PBGC's Benefits Administration and Payments Department. BAPD concluded they will revise their April 1, 2005 determination.

Decision

We are closing your appeal of PBGC's April 1, 2005 determination. PBGC will issue ______ a new determination on entitlement and the dollar amount of any Plan benefit she is entitled to receive. PBGC's forthcoming new determination will supersede the April 1, 2005 determination you appealed. new determination will also include a new 45-day right to appeal. If _____ has any questions about receiving her new determination, she may contact PBGC's Authorized Representative at 1-800-400-7242. Thank you for your patience while we carefully reviewed your appeal.

Sincerely,

Will S. El.

William D. Ellis Appeals Board Member

cc: