beneficiaries of the plan and in a prudent fashion in accordance with section 404(a)(1)(b) of the Act; nor does it affect the requirement of section 401(a) of the Code that the plan must operate for the exclusive benefit of the employees of the employer maintaining the plan and their beneficiaries;

(2) Before an exemption may be granted under section 408(a) of the Act and/or section 4975(c)(2) of the Code, the Department must find that the exemption is administratively feasible, in the interests of the plan and of its participants and beneficiaries, and protective of the rights of participants and beneficiaries of the plan;

(3) The proposed exemptions, if granted, will be supplemental to, and not in derogation of, any other provisions of the Act and/or the Code, including statutory or administrative exemptions and transitional rules. Furthermore, the fact that a transaction is subject to an administrative or statutory exemption is not dispositive of whether the transaction is in fact a prohibited transaction; and

(4) The proposed exemptions, if granted, will be subject to the express condition that the material facts and representations contained in each application are true and complete, and that each application accurately describes all material terms of the transaction which is the subject of the exemption.

Signed at Washington, DC, this 19th day of March, 2004.

Ivan Strasfeld,

Director of Exemption Determinations, Employee Benefits Security Administration, U.S. Department of Labor.

[FR Doc. 04–6584 Filed 3–23–04; 8:45 am] BILLING CODE 4510–29–P

DEPARTMENT OF LABOR

Employment and Training Administration

[TA-W-52,912]

Boise Cascade Corporation, Yakima, WA; Notice of Revised Determination on Reconsideration Regarding Eligibility To Apply for Worker Adjustment Assistance and Alternative Trade Adjustment Assistance

By letter dated December 3, 2003, the Western Council of Industrial Workers, Local 2739, requested administrative reconsideration regarding the Department's Negative Determination Regarding Eligibility to Apply for Worker Adjustment Assistance and Alternative Trade Adjustment Assistance (ATAA), applicable to softwood dimensional lumber workers of the subject firm. The Notice of Affirmative Determination Regarding Application for Reconsideration was signed in February 10, 2004 and published in the **Federal Register** on February 25, 2004 (69 FR 8698).

The initial denial was based on the findings of no sales declines and minimal production declines during the period of employment declines at the subject company, no shift of production abroad, no subject company imports and that there was a shift of production to a domestic facility. The workers produce plywood and softwood dimensional lumber and are separately identifiable by product line.

In the request for reconsideration, the petitioner alleged that employment declines occurred at the subject facility and increased import of softwood dimension lumber.

An examination of new information and further review of existing information supplied by the company during the initial investigation reveals that the subject company did experience sales, production and employment declines during the relevant time period.

The Department conducted a survey of the subject company's major declining customers for the time periods 2001, 2002, and January-August 2003 regarding imports of softwood dimensional lumber. The sample survey represents a meaningful portion of total subject company sales. The survey revealed decreased subject company purchases and increased customer reliance on imported softwood dimensional lumber during the relevant time period.

The investigation also revealed that at least five percent of the workforce at the subject firm is at least fifty years of age and that the workers possess skills that are not easily transferable. Competitive conditions within the industry are adverse.

Conclusion

After careful consideration of the new facts obtained on reconsideration, it is concluded that increased imports of softwood dimensional lumber, contributed importantly to the decline in production and to the total or partial separation of workers at Boise Cascade Corporation, Yakima, Washington. In accordance with the provisions of the Act, I make the following revised determination:

Workers of Boise Cascade Corporation, Yakima, Washington, engaged in activity related to the production of softwood dimensional lumber, who became totally or partially separated from employment on or after September 4, 2002 through two years from the date of this certification, are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974, and are also eligible to apply for alternative trade adjustment assistance under section 246 of the Trade Act of 1974.

Signed in Washington, DC this 8th day of March 2004.

Elliott S. Kushner

Certifying Officer, Division of Trade Adjustment Assistance. [FR Doc. 04–6548 Filed 3–23–04; 8:45 am] BILLING CODE 4510–30–P

DEPARTMENT OF LABOR

Employment and Training Administration

[TA-W-52,128, TA-W-52,128A, and TA-W-52,128B]

Control Engineering Company, Pellston, MI; Control Engineering Company, Harbor Springs, MI; Control Engineering Company, Boyne City, MI; Notice of Negative Determination on Reconsideration

On December 8, 2003, the Department issued an Affirmative Determination Regarding Application for Reconsideration for the workers and former workers of the subject firm. The notice was published in the **Federal Register** on December 29, 2003 (68 FR 74972).

The Department initially denied TAA to workers of Control Engineering Company, Pellston, Harbor Springs, and Boyne City, Michigan because the "contributed importantly" group eligibility requirement of section 222(3) of the Trade Act of 1974, as amended, was not met. The "contributed importantly" test is generally demonstrated through a survey of customers of the workers' firm. The survey revealed that none of the respondents increased their purchases of imported automated material handling systems/AVG and sheet metal enclosures. The company did not import automated material handling systems/AVG and sheet metal enclosures in the relevant period, nor did they shift production to a foreign source.

In the request for reconsideration, the petitioners alleged that the basis for certification at an affiliated facility (Jervis B. Webb Company, New Hudson, Michigan, TA–W–41,440) was also a contributing factor in layoffs at the subject firm facilities in this investigation. In the case of workers at the New Hudson facility, workers were certified on the basis of a shift of