



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

June 11, 2010



Re: Case 202057, Horizon NR, LLC Employee Pension
Plan (the "Horizon Plan")

Dear

We are responding to your appeal of PBGC's March 27, 2009 determination of your benefit under the Horizon Plan. As we explain below, PBGC will issue you a corrected determination letter with a new 45-day right of appeal.

PBGC's March 27, 2009 determination letter told you that you were entitled to a final monthly PBGC benefit of \$169.47 instead of the \$371.43 you are currently receiving. The letter did not explain the reason for the difference in the two amounts.

In your May 4, 2009 letter to the Appeals Board, you said that you have been receiving Social Security Disability benefits since 1989. Although your appeal letter suggested that you thought PBGC had reduced your benefit due to the Maximum Guaranteed Benefit ("MGB") limit, it is clear that your Horizon Plan benefit was not large enough to be affected by that limit.

After further review, however, PBGC's Benefits Administration and Payment Department ("BAPD" also known as the Insurance Operations Department), the department that issued your March 27, 2009 determination letter, has decided to send you a corrected determination letter.

As BAPD will send you a corrected determination letter with a new 45-day right of appeal, we are closing your current appeal.

Sincerely,

Michel Louis
Appeals Board Member