

**From:** Jim Dearien II

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**To:** RegComments

**Subject:** Feedback for Regulatory Planning and Review of Existing Regulations

Not wanting to get too verbose on this issue, I would only suggest that when a company uses your agency, PBGC, to rid itself of an employees pension, and then proceeds to establish year after year of record, never before seen in its industry, ever, profits of enormous proportions, PBGC should have the right, and should as soon as possible, visit said company and arrange for it to take back its obligation thus restoring, properly, the promises it made to its long time employees.

**Specifically, I speak of Delta Air Lines and its dumping of its Pilot Defined Benefit plan in 2006. No company should be allowed to buy back its own stock until it takes back its obligation.**

With PBGC standing on the sidelines and refusing to do the right thing, PBGC then becomes party to the theft of rightly earned benefits of company employees.

No government agency should be party to such a tragedy.

Jim Dearien

Delta Air Lines Retired.