Pension Benefit Guaranty Corporation

75-57

December 31, 1975

REFERENCE: [*1] 4041 Termination by Plan Administrator

OPINION:

We were recently advised by *** of the withdrawal of one of its participating employers, *** from participation in the Plan.

Based on a review of the Plan and its operation, we have determined that the * * * is a group of single employer plans. Consequently, the withdrawal of * * * from the Plan constitutes a termination under Section 4041 of the Employee Retirement Income Security Act of 1974 for that part of the plan allocable to * * *

A copy of the letter responding to the notice of withdrawal is included for your information.

Henry Rose General Counsel