REFERENCE:
[1] 4041 Termination by Plan Administrator

OPINION:

This is in response to your letter of September 11, 1975, requesting that we determine whether certain events * constitute a plan termination under Title IV of the Employee Retirement Income Security Act of 1974 (the "Act").

You indicate that a single employer who maintains a single plan for participants at five plants is planning to cease operations at one of the plants. As a result, 3% of the plan participants will be separated from employment. On these facts, there is not a plan termination for purposes of Title IV of the Act.

We hope this is of assistance.

Henry Rose
General Counsel