

Pension Benefit Guaranty Corporation

77-149

July 6, 1977

REFERENCE:

[\*1] 4021(b)(2) Plans Covered. Government Plans

OPINION:

This is in response to your request that we make a determination whether the \* \* \* Pension Plan is covered under Title IV of the Employee Retirement Income Security Act of 1974 (ERISA).

After reviewing the materials provided with your letter, we contacted \* \* \* who had submitted the materials to you. He has informed us that the Plan is one to which the Railroad Retirement Act of 1935 applies and that it is financed by contributions required under that Act. Such a plan is excluded from Title IV coverage pursuant to Section 4021(b)(2) of ERISA.

Matthew M. Lind  
Acting Executive Director