From:	Michael Copanas
То:	RegComments
Subject:	Special Financial Assistance by PBGC RIN 1212-AB53
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I would like to express my deepest gratitude to those that sponsored and supported passage of The American Rescue Plan Act of 2021. Never would I have thought that my fellow pensioners and I would be in position of pending reinstatement of our full pensions and full compensation for previous and future pending cuts. Unfortunately, this development will never compensate for the lost dreams, opportunities, and vast amount of time spent pondering how we we got into this position and how we could possibly right our impossible situation. Besides all of that I would like to comment on something entirely out of the scope of the PBGC .By the time that my pension plan receives funds and distributes such funds to me it will be virtually 5 years since my cuts first went into effect. I will(hopefully) be looking at a substantial lump sum that will propel a huge portion into a higher tax bracket. Also, many pensioners have lost spouses over the years and will have to file as single instead of married filing joint, another financial burden to bear. oh well, welcome to our world.

Sincerely,

Michael Copanas