

April 5, 1976

Dear _____ :

This is in reply to your communication on behalf of _____ of _____ . _____ requests assistance in expediting the application of the _____ Pension Plan for an Internal Revenue Service Determination Letter. I am sorry we could not answer earlier.

Section 3001(b)(1) of the Employee Retirement Income Security Act of 1974 affords the Secretary of Labor the opportunity to comment on applications to the Secretary of the Treasury for Internal Revenue Service (IRS) Letters of Determination as to the qualification of employee pension plans under part I of subchapter D of Chapter 1 of the Internal Revenue Code of 1954. However, section 3001(2) states that:

"The Secretary of Labor may not request an opportunity to comment upon such an application unless he has been requested in writing to do so by the Pension Benefit Guaranty Corporation or by the lesser of --

(A) 10 employees,

(B) 10 percent of the employees

who qualify as interested parties within the meaning of the regulations referred to in subsection (a)."

_____ request does not satisfy the requirements of this section. However, I might point out that _____ is not requesting support of his comments on the application. He is only requesting that the application be expedited. This is entirely within the jurisdiction of IRS.

As requested, your correspondence is returned herewith.

Sincerely,