

May 25, 1976

Dear :

This is in response to your inquiry directed to our Area Office on behalf of and concerning the Employee Retirement Income Security Act of 1974 (ERISA). We regret that we were unable to reply to you earlier.

In 1973, entered into an agreement with his employer, Theatres, Inc., under which he would be paid a pension benefit upon his reaching age 65. was terminated from his employment on January 12, 1976, prior to being vested with any portion of his retirement benefit, and he asks whether or not the ERISA will afford him any relief.

We have concluded that the agreement between and his employer is an employment contract and is not an "employee pension benefit plan" as that term is defined in the Act. Therefore, as the agreement is not subject to the requirements of the ERISA, we are not in a position to advise as to what rights, if any, he might have under such agreement.

We regret our inability to be of service in this instance. We are returning herewith the copy of the agreement that was forwarded to us.

Sincerely,