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**PENSION BENEFIT GUARANTY CORPORATION**

**29 CFR Parts 4062 and 4063**

**RIN 1212-AB20**

**Liability for Termination of Single-Employer Plans; Treatment of Substantial Cessation of Operations**

**AGENCY:** Pension Benefit Guaranty Corporation.

**ACTION:** Proposed rule; extension of comment period.

**SUMMARY:** PBGC is extending to November 12, 2010, the comment period on its proposed rule to provide guidance on the applicability and enforcement of ERISA section 4062(e), which provides for reporting of and liability for certain substantial cessations of operations by employers that maintain single-employer plans.

**DATES:** Comments must be submitted on or before November 12, 2010.

**ADDRESSES:** Comments, identified by Regulation Identifier Number (RIN) 1212-AB20, may be submitted by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the Web site instructions for submitting comments.
- *E-mail:* [reg.comments@pbgc.gov](mailto:reg.comments@pbgc.gov).
- *Fax:* 202-326-4224.

- *Mail or hand delivery:* Legislative and Regulatory Department, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005-4026.

All submissions must include the Regulation Identifier Number for this rulemaking (RIN 1212-AB20).

Comments received, including personal information provided, will be posted to <http://www.pbgc.gov>. Copies of comments may also be obtained by writing to Disclosure Division, Office of the General Counsel, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005-4026, or calling 202-326-4040 during normal business hours. (TTY and TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4040.)

**FOR FURTHER INFORMATION CONTACT:** Catherine B. Klion, Manager, or Deborah C. Murphy, Attorney, Regulatory and Policy Division, Legislative and Regulatory Department, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005-4026; 202-326-4024. (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4024.)

**SUPPLEMENTARY INFORMATION:** On August 10, 2010 (at 75 FR 48283), Pension Benefit Guaranty Corporation (PBGC)

published a proposed rule that would provide guidance on the applicability and enforcement of ERISA section 4062(e), which provides for reporting of and liability for certain substantial cessations of operations by employers that maintain single-employer plans. PBGC is extending the comment period until November 12, 2010, in order to give the public additional time to review and comment on the proposed rule.

Issued in Washington, DC, this 15th day of October 2010.

**Vincent K. Snowbarger,**

*Deputy Director for Operations, Pension Benefit Guaranty Corporation.*

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