

Pension Benefit Guaranty Corporation

74-2

November 27, 1974

REFERENCE:

[\*1] 3(16) Definitions. Administrator

OPINION:

This is in response to your recent letter and subsequent telephone conversation with a member of our staff requesting an opinion on the following question: Who is the plan sponsor in a situation where there exists one plan to which several employers ("agencies") contribute and in which the plan administrator \* \* \* is the custodian of the Plan documents?

Section 3(16)(B) of the Employee Retirement Income Security Act provides that the plan sponsor is, "in the case of a plan established or maintained by two or more employers or jointly by one or more employers . . ., the association, committee, joint board of trustees, or other similar group of representatives of the parties who establish or maintain the plan." Accordingly, \* \* \* appears to be the sponsor of the plan in addition to its capacity of plan administrator.

We hope this guidance is of assistance in fulfilling your obligations under the Act.