

Notice of Critical Status
For
[Insert name of pension plan]

This is to inform you that on [enter date] the plan actuary certified to the U.S. Department of the Treasury, and also to the plan sponsor, that the plan [enter "is" or "will be"] in critical status for the plan year beginning [enter beginning date of plan year]. Federal law requires that you receive this notice.

Critical Status

The plan is considered to be in critical status because it has funding or liquidity problems, or both. More specifically, the plan's actuary determined that [complete and insert appropriate explanation(s) from the options below].

{Option one: "the plan's funded percentage for [enter plan year] is less than 65 %, and the sum of the fair market value of its current assets plus the present value of expected employer contributions through [enter end of the 6th plan year following the current plan year] is less than the present value of all benefits projected to be payable (plus administrative expenses) through [enter end of the 6th plan year following the current plan year]."} }

{Option two: "the plan has an accumulated funding deficiency for the current plan year."} }

{Option three: "over the next three plan years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Option four: "the funded percentage of the plan is 65% or less, and over the next four plan years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Option five: "the sum of the plan's normal cost and interest on the unfunded benefits for the current plan year exceeds the present value of all expected contributions for the year; the present value of vested benefits of inactive participants is greater than the present value of vested benefits of active participants; and the plan has an accumulated funding deficiency for the current plan year."} }

{Option six: "the sum of the plan's normal cost and interest on the unfunded benefits for the current plan year exceeds the present value of all expected contributions for the year; the present value of vested benefits of inactive participants is greater than the present value of vested benefits of active participants; and over the next four plan years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Option seven: "the sum of the fair market value of the plan's current assets plus the present value of expected employer contributions through [enter date that is the end of the plan year that is the 4th plan year following the current plan year] is less than the present value of all benefits payable through [enter date that is the end of the plan year that is the 4th plan year following the current plan year]."} }

{Option eight: "the plan was in critical status last year and over the next 9 years, the plan is projected to have an accumulated funding deficiency for the [enter appropriate plan year or years]."} }

{Instructions: Insert the following discussion entitled Rehabilitation Plan and Possibility of Reduction in Benefits only if the plan is in critical status and adjustable benefits have not yet

been reduced (e.g., the initial critical status year). Where adjustable benefits have already been reduced, insert the discussion below entitled Rehabilitation Plan.

Rehabilitation Plan and Possibility of Reduction in Benefits

Federal law requires pension plans in critical status to adopt a rehabilitation plan aimed at restoring the financial health of the plan. The law permits pension plans to reduce, or even eliminate, benefits called "adjustable benefits" as part of a rehabilitation plan. If the trustees of the plan determine that benefit reductions are necessary, you will receive a separate notice in the future identifying and explaining the effect of those reductions. Any reduction of adjustable benefits (other than a repeal of a recent benefit increase, as described below) will not reduce the level of a participant's basic benefit payable at normal retirement. In addition, the reductions may only apply to participants and beneficiaries whose benefit commencement date is on or after [enter the date notice is or was provided for the first plan year in which the plan is in critical status]. But you should know that whether or not the plan reduces adjustable benefits in the future, effective as of [enter date notice is or was provided for the first plan year in which the plan is in critical status or January 1, 2008, whichever is later], the plan is not permitted to pay lump sum benefits (or any other payment in excess of the monthly amount paid under a single life annuity) while it is in critical status.

Rehabilitation Plan

Federal law requires pension plans in critical status to adopt a rehabilitation plan aimed at restoring the financial health of the plan. This is the [enter number] year the plan has been in critical status. The law permits pension plans to reduce, or even eliminate, benefits called "adjustable benefits" as part of a rehabilitation plan. On [enter date], you were notified that the plan reduced or eliminated adjustable benefits. On [enter date of initial critical status notice], you were notified that as of [enter date] the plan is not permitted to pay lump sum benefits (or any other payment in excess of the monthly amount paid under a single life annuity) while it is in critical status. If the trustees of the plan determine that further benefit reductions are necessary, you will receive a separate notice in the future identifying and explaining the effect of those reductions. Any reduction of adjustable benefits (other than a repeal of a recent benefit increase, as described below) will not reduce the level of a participant's basic benefit payable at normal retirement. In addition, the reductions may only apply to participants and beneficiaries whose benefit commencement date is on or after [enter the date notice is or was provided for the first plan year in which the plan is in critical status].

Adjustable Benefits

The plan offers the following adjustable benefits which may be reduced or eliminated as part of any rehabilitation plan the pension plan may adopt [check appropriate box or boxes]:

- Post-retirement death benefits;
- Sixty-month payment guarantees;

- Disability benefits (if not yet in pay status);
 - Early retirement benefit or retirement-type subsidy;
 - Benefit payment options other than a qualified joint-and survivor annuity (QJSA);
 - Recent benefit increases (i.e, occurring in past 5 years);
 - Other similar benefits, rights, or features under the plan {provide identification}
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Employer Surcharge

The law requires that all contributing employers pay to the plan a surcharge to help correct the plan's financial situation. The amount of the surcharge is equal to a percentage of the amount an employer is otherwise required to contribute to the plan under the applicable collective bargaining agreement. With some exceptions, a 5% surcharge is applicable in the initial critical year and a 10% surcharge is applicable for each succeeding plan year thereafter in which the plan is in critical status.

Where to Get More Information

For more information about this Notice, you may contact [enter name of plan administrator] at [enter phone number and address (including e-mail address if appropriate)]. You have a right to receive a copy of the rehabilitation plan from the plan.

Signed at Washington, DC, this 18th day of March, 2008.

Bradford P. Campbell,

Assistant Secretary, Employee Benefits Security Administration, Department of Labor.

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DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Parts 223, 228, 261, 292, and 293

RIN 0596-AB98

Locatable Minerals Operations

AGENCY: Forest Service, USDA.

ACTION: Proposed rule; request for comments.

SUMMARY: This proposed rule would revise the regulations for locatable minerals operations conducted on National Forest System lands. The revised rule would apply to prospecting, exploration, development, mining and processing operations, and reclamation under the Mining Law of May 10, 1872, as amended. The Forest Service invites written comments on this proposed rule.

DATES: Comments must be received by May 27, 2008. Pursuant to the Paperwork Reduction Act, comments on the information collection burden that would result from this proposal must be received by May 27, 2008.

ADDRESSES: Send written comments to Forest Service, USDA, Attn: Director, Minerals and Geology Management (MGM) Staff, (2810), Mail Stop 1126, Washington, DC 20250-1125; by electronic mail to 36cfr228a@fs.fed.us; by fax to (703) 605-1575; or by the electronic process available at Federal eRulemaking portal at <http://www.regulations.gov>. If comments are sent by electronic mail or by fax, the public is requested not to send duplicate written comments via regular mail. Please confine written comments to issues pertinent to the proposed rule; explain the reasons for any recommended changes; and, where possible, reference the specific wording being addressed. All comments, including names and addresses when provided, will be placed in the record and will be available for public inspection and copying. The public may inspect comments received on the proposed rule in the Office of the Director, MGM Staff, 5th Floor, Rosslyn Plaza Central, 1601 North Kent Street, Arlington, Virginia, on business days between the hours of 8:30 a.m. and 4

p.m. Those wishing to inspect comments are encouraged to call ahead at (703) 605-4646 to facilitate entry into the building.

Comments concerning the information collection requirements contained in this action should reference OMB No. 0596-New, the docket number, date, and page number of this issue of the **Federal Register**. Comments should be sent to the address listed in the above paragraph.

FOR FURTHER INFORMATION CONTACT: Mike Doran, Minerals and Geology Management Staff, (208) 373-4132. Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1-800-877-8339 between 8 a.m. and 8 p.m., Eastern Daylight Time, Monday through Friday.

SUPPLEMENTARY INFORMATION:

Background and Need for Proposed Rule

Locatable mineral operations on National Forest System (NFS) lands have been regulated under the rules now at 36 CFR part 228, subpart A, since 1974. Under these rules, the Forest Service requires operators proposing to conduct such operations to file with the agency a notice of intent, or a plan of operation, or to amend a plan of operation, as appropriate, whenever the