

**Justification for OMB approval of no material or nonsubstantive change to currently approved information collection 1212-0013**

PBGC's reportable events regulation (29 CFR Part 4043) requires reporting of a failure to timely make a required pension plan funding contribution, including a required quarterly contribution. OMB has approved PBGC's reportable events information collection under the regulation (OMB control number 1212-0013; expires March 31, 2012).

Under § 4043.4(d) of the regulation, PBGC may grant waivers of the reporting requirements; a waiver may be subject to conditions. Technical Update 09-3 grants a waiver of reporting for very small plans (under 25 participants), and provides a simplified reporting method for other small plans (those with 25 - 100 participants), in cases where quarterly contributions for the 2009 plan year are not made for reasons other than financial inability.