

Heller Ehrman I.L.P.

OFFICE OF PUBLIC INQUIRIES
MAILROOM

2010 MAR 29 PM 12:40

March 16, 2010

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MIS 66 pk

Carol Budinger
Sr. Benefits Specialist
Carol.Budinger@hellerehrman.com
Direct +1 (415) 772-6187
Main +1 (415) 772-6000
Fax +1 (415) 772-6268

Social Security Administration
Office of Public Inquiries
Windsor Park Building
6401 Security Blvd.
Baltimore, MD 21235

* TYPE:
"ERISA
INQUIRY"
in Remarks
on route, signed
(check 30
sub. 4)

**Re: Request for SSA to Correct Records Regarding the
Heller Ehrman White & McAuliffe Pension Plan
94-1217308-003
and
Heller Ehrman LLP Floor Pension Plan
94-1217308-007**

Gentlemen: We recently received an inquiry from a former employee containing the enclosed SSA notice. This notice is an error for the following reason:

1. Plan name is incorrect. There is no Heller Ehrman White & McAuliffe LLP Floor Pension Plan. The plan Mr. Katsel may have been a participant in is the Heller Ehrman White & McAuliffe Pension Plan. The correct names and numbers are above.

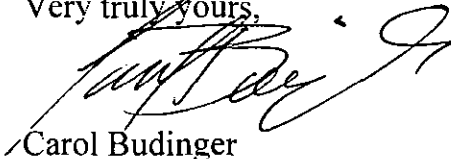
Plan Number 003 was terminated in 1999. Plan Number 007 is in the process of being terminated and may likely be taken over by the PBGC. This mix up in plan names and numbers is therefore troubling to us.

We are puzzled as to how the SSA could have inserted "LLP Floor" in the plan name for plan number 003, yet that appears to be what has happened.

I have attached the IRS determination letter for plan number 007, showing the proper plan name and number. I have also attached the SAR for plan number 003, showing the proper plan name and number.

We suppose that the SSA wants to properly identify plans and plan numbers in its notices to potential beneficiaries. If it decides to attempt to discover how these plan names and numbers became so jumbled and to straighten it out, we hope this information is helpful.

Very truly yours,



Carol Budinger
Sr. Benefits Specialist

Enclosures

SF 1506334 v1
3/16/10 9:34 AM (99999.9097)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 06 2008**

HELLER EHRMAN LLP
C/O KEITH BETZINA PLAN ADMIN
333 BUSH ST
SAN FRANCISCO, CA 94104-2878

Employer Identification Number:
94-1217308
DLN:
17007039041087
Person to Contact:
DANIEL LUNGER ID# 11091
Contact Telephone Number:
(718) 488-2335
Plan Name:
HELLER EHRMAN LLP FLOOR PENSION
PLAN
Plan Number: 007

Dear Applicant:

We have made a favorable determination on the plan identified above based on the information you have supplied. Please keep this letter, the application forms submitted to request this letter and all correspondence with the Internal Revenue Service regarding your application for a determination letter in your permanent records. You must retain this information to preserve your reliance on this letter.

Continued qualification of the plan under its present form will depend on its effect in operation. See section 1.401-1(b)(3) of the Income Tax Regulations. We will review the status of the plan in operation periodically.

The enclosed Publication 794 explains the significance and the scope of this favorable determination letter based on the determination requests selected on your application forms. Publication 794 describes the information that must be retained to have reliance on this favorable determination letter. The publication also provide examples of the effect of a plan's operation on its qualified status and discusses the reporting requirements for qualified plans. Please read Publication 794.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal or local statutes.

This determination letter gives no reliance for any qualification change that becomes effective, any guidance published, or any statutes enacted, after the issuance of the Cumulative List (unless the item has been identified in the Cumulative List) for the cycle under which this application was submitted.

This letter may not be relied on after the end of the plan's first five-year remedial amendment cycle that ends more than 12 months after the application was received. This letter expires on January 31, 2012. This letter considered the 2005 Cumulative List of Changes in Plan Qualification Requirements.

This determination letter is applicable for the amendment(s) executed

Letter 2002 (DO/CG)

HELLER EHRMAN LLP

on 12-30-05 & 5-4-06.

This determination letter is also applicable for the amendment(s) dated on 12-29-04 & 1-11-04.

This determination letter is also applicable for the amendment(s) dated on 1-31-07.

This determination is subject to your adoption of the proposed amendments submitted in your letter dated 6-30-08. The proposed amendments should be adopted on or before the date prescribed by the regulations under Code section 401(b).

The requirement for employee benefits plans to file summary plan descriptions (SPD) with the U.S. Department of Labor was eliminated effective August 5, 1997. For more details, call 1-800-998-7542 for a free copy of the SPD card.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely,



Andrew E. Zuckerman
Director, EP Rulings & Agreements

Enclosures:
Publication 794

Letter 2002 (DO/CG)

SUMMARY ANNUAL REPORT

FOR HELLER, EHRMAN, WHITE & MCAULIFFE PENSION PLAN

This is a summary of the annual report for the Heller, Ehrman, White & McAuliffe Pension Plan, EIN 94-1217308, Plan No. 003, for the period January 1, 1998 through December 31, 1998. The annual report has been filed with the Internal Revenue Service, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Basic Financial Statement

Benefits under the plan are provided through a trust fund. Plan expenses were \$380,065. These expenses included \$380,065 in benefits paid to participants and beneficiaries. A total of 415 persons were participants in or beneficiaries of the plan at the end of the plan year.

The value of plan assets, after subtracting liabilities of the plan, was \$12,206,214 as of December 31, 1998, compared to \$10,355,028 as of January 1, 1998. During the plan year the plan experienced an increase in its net assets of \$1,851,186. This increase includes unrealized appreciation and depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. The plan had total income of \$2,231,251 including earnings from investments of \$2,231,251.

Minimum Funding Standards

An actuary's statement shows that enough money was contributed to the plan to keep it funded in accordance with the minimum funding standards of ERISA.

Your Rights To Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report:

1. an accountant's report;
2. assets held for investment;
3. transactions in excess of 5% of plan assets; and
4. actuarial information regarding the funding of the plan.

To obtain a copy of the full annual report, or any part thereof, write or call Heller, Ehrman, White & McAuliffe, 333 Bush Street, San Francisco, CA 94104-2878, (415) 722-6000.

You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes, or a statement of income and expenses of the plan and accompanying notes, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes will be included as part of that report.

You also have the legally protected right to examine the annual report at the main office of the plan (Heller, Ehrman, White & McAuliffe, 333 Bush Street, San Francisco, CA 94104-2878) and at the U.S. Department of Labor in Washington, D.C., or to obtain a copy from the U.S.

Department of Labor upon payment of copying costs. Requests to the Department should be addressed to: Public Disclosure Room, N-5638, Pension and Welfare Benefits Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

HellerEhrman_{LLP}

333 Bush Street
San Francisco, CA 94104-2878



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0002615344 MAR 16 2010
MAILED FROM ZIP CODE 94105

12:40 03/16
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(2047)

Social Security Administration
Office of Public Inquiries
Windsor Park Building
6401 Security Blvd.
Baltimore, MD 21235

2123566401 R000



Social Security Administration

Potential Private Pension Benefit Information

S2BC3

April 22, 2010

Mr. Garry D Katsel
88-1640 Ulua Drive
Captain Cook, HI 96704-8816

Dear Mr. Katsel:

We are writing to tell you that the notice of Potential Private Pension Benefit Information we sent you contained incorrect information. We apologize for the mistake and regret any inconvenience it may have caused you.

We have been informed by Ms. Carol Budinger, Sr. Benefits Specialist for the Heller Ehrman White & McAuliffe Pension Plan, that benefits were paid out.

If you have any questions or require further assistance, please contact Pamela Alemu on my staff at (410) 966-1515.

Sincerely,

Carolyn L. Simmons

Associate Commissioner
for Central Operations

Social Security Administration

Potential Private Pension Benefit Information

S2BC3

April 22, 2010

Carol Budinger
Sr. Benefits Specialist
Heller Ehrman White & McAuliffe
Pension Plan
333 Bush Street
San Francisco, California 94104-2878

Dear Ms. Budinger:

This letter is in response to your inquiry dated March 16, 2010 concerning the Heller Ehrman White & McAuliffe Pension Plan. We will update our records regarding the Heller Ehrman White & McAuliffe Pension Plan to show the correct pension plan name and to show that all benefits were paid out to the former employees.

We regret the inconvenience this may have caused Mr. Katsel. Enclosed you will find a copy of our letter to Mr. Katsel informing him of the payout .

If you have any questions or require further assistance, please contact Pamela Alemu on my staff at (410) 966-1515.

Carolyn L. Simmons
Associate Commissioner,
Office of Central Operations

Enclosure:

OFC. OF PUBLIC INQUIRIES

09 MAY -6 AM 9:48

18 April 2009

To: Social Security Administration
Office of Public Inquiries
Fr: Warren D Whiteley 564-44-5114

Subj: Possible Lost Pension

I started employment with Federal Electric Corp. on 1 Jan 1960. I terminated 12 Apr 1972. I contributed to the retirement plan in place at that time. I worked at Missile Test Facility Pt. Arguello, 7 miles West of the town of Lompoc CA. The facility was operated by the US Navy. Federal Electric was the prime contractor for maintenance and operation of all the systems. It is located adjacent to Vandenberg AFB. The name was later changed to South Vandenberg. In about 1963 I transferred to the Range Ships division that was operated out of Port Hueneme, CA. I did the same kind of operation and maintenance work only it was aboard a ship. I worked on Range Ships until I left FEC in 1972.

Federal Electric is a subsidiary of ITT, International Telephone and Telegraph. I have attempted to locate FEC but have not been able find them. It is hard to imagine they are not around anymore. They had contracts all over the world. At the time I was employed with FEC their headquarters was in Paramus, NJ.

I would like to find out if Federal Electric Corp. is still in existence and if so. where they can be reached.

If there is some pension money that I am entitled to, it would sure come in handy for this 73 year old retired technician.

Thank you, Warren D Whiteley
3052 NW Parris Rd.
Poulsbo, WA 98370

bc
box 2
CVO 1

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MAY 10 1969
FBI - PORTLAND

Social Security Administration

Potential Private Pension Benefit Information

S2BC3

May 15, 2009

Warren D. Whiteley
3052 NW Parris Rd
Poulsbo, WA 98370

Dear Mr. Whiteley:

This letter is in response to your inquiry dated April 18, 2009 concerning the Federal Electric Corporation. The Social Security Administration Employee Retirement Income Security Act (ERISA) requires SSA to maintain information about people who have deferred vested rights with a private pension plan.

Based on our investigation we determined that we have no deferred vested pension rights information recorded under your name and Social Security Number (SSN). The ERISA Act was designed in 1974. Therefore, the years you have indicated would not be in our files.

We were unable to locate the Federal Electric Corporation. Since they were a subsidiary of ITT Corporation, you may wish to contact them at their main headquarters.

ITT Corporation
PO Box 15012
Colorado Springs, CO 80935-5012
Phone (719) 591-3600

If you are not satisfied after contacting the ITT Corporation, you may wish to contact.

The Pension Benefit Guaranty Corporation, Inquiries department
1200 K Street NW
Washington, DC 20005

This corporation is responsible for protecting individuals' rights under private pension benefit plans.

If you have any questions or require further assistance, please contact Pamela Alemu on my staff at (410) 966-1515.

Carolyn L. Simmons
Associate Commissioner,
for Central Operations

pc

box 2
SSN 10

OFF. OF PUBLIC INQUIRIES

09 JUL 20 AM 10:44

July 2, 2009

Social Security Administration
Office of Public Inquiries
Windsor Park Building
6401 Security Blvd.
Baltimore, MD 21235

Dear Sir/Madam:

Even though the social security number that appears on the attached form is mine, the name E. Curel is not my name and I never worked for Congress Construction Corp. Please investigate.

Thanks



Eugenia Curet

My previous address was 1037 Clinton St., Hoboken, N.J. 07030

My present address is: 2040 Baja Circle, Los Fresnos, Texas 78566

Social Security Administration

Potential Private Pension Benefit Information

EUGENIA CURET
1037 CLINTON ST
HOBOKEN NJ 07030

Social Security Number:
581-78-8360
Name: E. CUREL

We are writing to tell you that you, or the worker whose Social Security number appears at the top of this form, MAY be entitled to some private pension benefits upon retirement. Also, your family, or the worker's family, may be entitled to retirement or survivor benefits.

These Are Not Social Security Benefits

These potential benefits are NOT Social Security benefits and we do not make any decisions about the payment of these benefits. The following provides some basic information about these private pension benefits.

Information About Pension Benefits

You have, or the worker has, earned pension rights although no longer employed in a job covered by the pension plan. These are called "deferred vested benefits." Private pension plan administrators must provide information about such benefits to us through the Internal Revenue Service. We provide this information about the pension plan when the individual asks for it or when a claim is filed for Social Security benefits.

If You Want to Apply for These Benefits

If you want to apply for these pension benefits or have any questions, you should contact the pension Plan Administrator shown below. Include the 9 digit identification number shown below and a copy of this notice when you write to the Plan Administrator.

Plan Name PENSION PLAN ID - 001	Plan Number 13-1957095-001	
	Identification Number 13-1957095	
	Year Reported 2001	Estimated Amount
Plan Administrator and Address CONGRESS CONSTRUCTION CORP 10 FISKE PL MOUNT VERNON NY 10550-0000	Type of Annuity A	Payment Frequency A
	Units or Shares	Value of Account

IMPORTANT: This is all the information we have. See the other side of this page for an explanation of this information.

For SSA Use Only: M03-107-48-034

2007018

EXPLANATION OF INFORMATION

YEAR REPORTED

This is the year for which the Plan Administrator reported the pension plan information to the Internal Revenue Service.

ESTIMATED ACCOUNT

This was the amount that would be paid under the plan then in effect. The actual amount could differ because of later changes in the plan. If you have already received payments from the plan, the amount shown on this notice should be disregarded.

TYPE OF ANNUITY

The code listed identifies the type of annuity to be paid:

- A** A single payment of a lump sum
- B** Annuity payable over a fixed number of years
- C** Life annuity
- D** Life annuity with period certain
- E** Cash refund life annuity
- F** Modified cash refund life annuity
- G** Joint and last survivor annuity
- M** Other (Type of annuity not reported)

PAYMENT FREQUENCY

The code listed shows how often the estimated payments would be made under the plan:

- | | |
|------------------------|---|
| A Lump Sum | E Monthly |
| B Annually | M Other (Payment frequency not reported) |
| C Semi-Annually | |
| D Quarterly | |

UNITS OR SHARES

If the pension amount is based on units or shares the number of units or shares will be shown. The number of shares will be shown followed by "S."

VALUE OF ACCOUNT

If shown, this indicates the value of the account at the time the worker stopped working under the plan.

WRONG ADDRESS OR COMPLAINTS

If you cannot locate the Plan Administrator at the address shown on this notice, contact your former employer for the current address. If you cannot locate your former employer, check the reference department of your local library or contact your State's corporation commission. This agency should be in the telephone book under State government.

If you have a complaint about the way the private pension plan has handled your claim, contact the local office of the Department of Labor's Pension and Welfare Benefits Administration. If this office is not listed in your telephone directory, write to the Department of Labor, Pension and Welfare Benefits Administration, Room N-5619, 200 Constitution Avenue N.W., Washington, DC 20210.

If you have any other Questions, call us toll free at 1-800-772-1213.

E. Cuat Circle
2040 Baya Texas 78566
Los Fresnos,

MCALLEN TX 785

03 JUL 2009 PM 1 T



Social Security Administration
Office of Public Inquiries
Windsor Park Building
6401 Security Blvd
Baltimore, Md. 21235

21235+0001



Social Security Administration

Potential Private Pension Benefit Information

S2BC3

August 6, 2009

Eugenia Curet
2040 Baja Circle
Los Fresnos, TX 78566

Dear MS. Curet:

This letter is in response to your inquiry dated July 2, 2009 concerning the Potential Private Pension Benefit Information notice you received from the Social Security Administration (SSA).

The Social Security Administration Employee Retirement Income Security Act (ERISA) requires SSA to maintain information about people who have deferred vested rights with a private pension plan.

The Form SSA-L99 Notice of Potential Private Pension Benefit you received contained incorrect plan administrator address information and misspelled your last name. We apologize for the mistake and regret any inconvenience it may have caused you. We have enclosed a corrected Form SSA-L99.

SSA has no say in the administration or benefit policies of any private pension plans, and we do not make any decisions about benefits paid under a specific private pension plan. Therefore, we are unable to answer questions about beneficiary entitlement under a specific private pension plan. However, to obtain that information you should contact New York Presbyterian Hospital.

The last address we have on file for New York Presbyterian Hospital is as follows:

New York Presbyterian Hospital
525 East 68th St Box 198
New York, NY 10021

In addition, you may write to:

The Pension Benefit Guaranty Corporation, Inquires Department
1200 K Street NW
Washington, DC 20005

This corporation is responsible for protecting individuals' rights under private pension plans.

Please contact the plan administrator listed in the notice to find out how to apply for pension benefits under the plan or for any additional information.

If you have any questions or require further assistance, please contact Pamela Alemu on my staff at (410) 966-1515.

Carolyn L. Simmons
Associate Commissioner,
for Central Operations

Enclosure: Form SSA-L99

Social Security Administration

Potential Private Pension Benefit Information

S2BC3

April 22, 2010

Mr. Garry D Katsel
88-1640 Ulua Drive
Captain Cook, HI 96704-8816

Dear Mr. Katsel:

We are writing to tell you that the notice of Potential Private Pension Benefit Information we sent you contained incorrect information. We apologize for the mistake and regret any inconvenience it may have caused you.

We have been informed by Ms. Carol Budinger, Sr. Benefits Specialist for the Heller Ehrman White & McAuliffe Pension Plan, that benefits were paid out.

If you have any questions or require further assistance, please contact Pamela Alemu on my staff at (410) 966-1515.

Sincerely,

Carolyn L. Simmons

Associate Commissioner
for Central Operations