

Annual Return/Report of Employee Benefit Plan (Form 5500)
OMB Number 1212-0057
April 2010

Justification for Non-material/Non-substantive Change

The Pension Benefit Guaranty Administration (PBGC) is hereby submitting instructions for the 2010 Form 5500 Schedules MB and SB as a non-material and non-substantive change request. The 2009 and 2010 Form 5500 Forms and instructions were submitted as a nonmaterial and non-substantive change request to OMB in September 2009, which was approved by OMB in November 2009. When the 2009 submission was made, the Department of Labor (Department), on behalf of the Department and PBGC, informed OMB that the 2010 Schedule MB and SB instructions would not be available until April 2010, and OMB agreed to approve the Department's and PBGC's submissions as long as 2010 Schedule MB and SB instructions were submitted to OMB when they are available.