

May 10, 2013

Josh Gotbaum
Director
Pension Benefit Guaranty Corporation
1200 K Street, NW
Washington, D.C. 20005

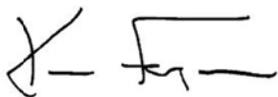
Dear Josh:

We are writing on behalf of the Pension Rights Center to thank the Pension Benefit Guaranty Corporation for its crucial role in restoring federal protections to more than 800 participants in the Hospital Center at Orange retirement plan. Your agency's strong advocacy and intervention on behalf of the participants was critical to the success of their 10-year effort to secure the revocation of the IRS "church plan" private letter ruling issued to their former employer in 2003. Thanks to you, their pension insurance will be restored.

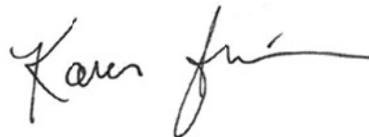
The PBGC's actions helped rectify an injustice that the law never intended, and illustrate your agency's strong commitment to the protection of pension plans and participants. We are grateful that PBGC put its mission ahead of narrow financial interests in upholding the pension rights of older Americans.

Change comes slowly in our field, and the odds are almost always stacked against the individual. Seeing this fight to its end – with such an important victory for the participants – has reinvigorated our conviction that working together we can make a better future for the nation's retirees. Our very great thanks to you and your staff for your exemplary leadership on this issue.

Sincerely,



Karen W. Ferguson
Director



Karen D. Friedman
Executive Vice President and
Policy Director

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