

### *Filing and Issuance by U.S. Postal Service*

If you send your submission to us, or provide an issuance to someone else, by First-Class Mail (or another at least equivalent class), and you properly mail it by the last scheduled collection of the day, your filing or issuance date is the date you mail it. If you properly mail it later than the last scheduled collection or on a day when there is no scheduled collection, your filing or issuance date is the date of the next scheduled collection.

If your submission or issuance has a legible U.S. Postal Service postmark, we will presume your filing or issuance date is the date of the postmark. However, you may prove an earlier date. The same rules apply if your submission or issuance has a legible postmark made by a private postage meter (but no legible U.S. Postal Service postmark) and arrives at the proper address by the time reasonably expected.

### *Filing and Issuance Using the Postal Service of a Foreign Country*

If you send your submission to us, or provide an issuance to someone else, using the postal service of a foreign country, your filing or issuance date is the date of receipt at the proper address.

### *Filing and Issuance by Commercial Delivery Service*

If you send your submission to us, or provide an issuance to someone else, by a commercial delivery service that meets certain requirements (described below) and you properly deposit your submission or issuance by the last scheduled collection of the day, your filing or issuance date is the date you deposit your submission or issuance; if you properly deposit it later than the last scheduled collection or on a day when there is no scheduled collection, your filing or issuance date is the date of the next scheduled collection.

To benefit from this "send-date" rule, you must use: (1) A "designated delivery service" under Internal Revenue Code § 7502(f) (our Web site, <http://www.pbgc.gov>, will list the designated delivery services), or (2) a service for which it is reasonable to expect that your submission or issuance will arrive at the proper address by 5 p.m. on the second business day after the date of collection.

### *Filing and Issuance by Hand Delivery*

If you hand deliver your submission or issuance, your filing or issuance date is the date of receipt at the proper address. A hand-delivered issuance need not be delivered while the intended recipient is physically present.

For example, unless you have reason to believe that the intended recipient will not receive the notice within a reasonable amount of time, a notice is deemed to be received when you place it in the intended recipient's office mailbox.

### *Filing and Issuance by Electronic Delivery*

You may submit most types of filings to PBGC electronically. If you do, the filing date for your submission is the date you transmit it to us at the proper address, provided (1) you comply with the technical requirements for that type of submission (our Web site, <http://www.pbgc.gov>, tells you when electronic filing is permitted and, if so, identifies the technical requirements for each type of submission), and (2) when sending an e-mail with an attachment, you include, in the body of the e-mail, the name and telephone number of the person for us to contact if we are unable to read the attachment.

Under certain circumstances, you may provide issuances electronically. An electronic issuance meeting the proposed safe harbor will have the benefit of a "send-date" rule. An electronic issuance that meets the general standard for issuances (*i.e.*, using measures reasonably calculated to ensure actual receipt), but not the safe harbor for electronic filings, will be deemed issued on the date received by the intended recipient. For any issuance in the form of an e-mail, you must include, in the body of the e-mail, the name and telephone number of the person to contact if the recipient is unable to read the attachment.

### *Filing and Issuance by Submission of Computer Disk*

For most types of filings with PBGC, you may send us your submission on a computer disk (*e.g.*, a CD-ROM or floppy diskette). Similarly, you may be able to provide certain issuances on computer disk. For filings, you must comply with the technical requirements for that type of submission. For issuances, you must meet certain safe-harbor requirements. For both filings and issuances, you must include, in a paper cover letter or on the disk's label, the name and telephone number of the person to contact if we or the intended recipient is unable to read the disk. The rules for determining the filing or issuance date of your submission of a computer disk will apply as if you sent us a paper version of your submission.

### *Requirement To Resend*

If you have reason to believe that we or the intended recipient has not

received your electronic or paper filing or issuance (or has received it in a form that is not useable), you must promptly resend it. If you do so, we will treat it as filed or issued on the original filing or issuance date. If you are not prompt, your filing or issuance date will be the filing or issuance date of the resubmission or reissuance.

### *De Minimis Issuance Errors*

We will not treat your issuance as untimely based on your failure to provide it to a participant or beneficiary in a timely manner if the failure resulted from administrative error and involved only a *de minimis* percentage of intended recipients, provided that you resend the issuance to the intended recipient promptly after discovering the error. (Under our existing regulations, this rule applies only to standard and distress termination issuances; the proposed rule applies it to all our issuances under our regulations.)

### *Computation of Time*

The proposed computation-of-time rules tell you how to compute time periods under our regulations (*e.g.*, for filings with us and issuances to third parties) where the particular regulation calls for their application. (Some of our regulations will contain specific exceptions or modifications to these proposed rules.)

When computing a time period (whether counting forwards or backwards) under these rules, exclude the day of the act, event, or default that begins the period; include the last day of the period; and if the last day is a weekend or Federal holiday, extend or shorten the period (whichever benefits you in complying with the time requirement) to the next regular business day. The weekend and holiday rule also applies to deadlines for which counting is not required, such as "the last day" of a plan year.

For example, suppose that you miss a required minimum funding contribution of \$2 million that has a November 13, 2003, due date. Under our regulations, you are required to file a notice of a missed contribution (Form 200) no later than 10 days after the due date for the missed contribution. To determine your deadline, count November 14 as day 1, November 15 as day 2, November 16 as day 3, and so on. Therefore, November 23 is day 10. Since November 23, 2003, is a Sunday, you will have until Monday, November 24, 2003, to file the notice.

As another example, suppose you are required to file an advance notice of reportable event for a transaction that is effective December 16, 2003. Under our