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Department of Labor: Pension Plans and Corporate Takeovers: Hrd-88-58

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 32 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO reviewed the Department of Labor's (DOL) enforcement efforts concerning the potential misuse of pension plans in corporate takeovers. GAO found that DOL: (1) delegated responsibility for enforcing Employment Retirement Income Security Act standards to its Pension and Welfare Benefits Administration (PWBA); (2) informally learned of takeover transactions from pension plan representatives, takeover participants, the Securities and Exchange Commission, tips, industry contacts, newspapers, and journals; (3) issued one advisory opinion and three advisory letters to fiduciaries concerning proposed takeover transactions; and (4) filed four civil lawsuits and two friend-of-the-court briefs relating to corporate takeovers. GAO also found that, of 27 PWBA investigations into potential pension plan misuse: (1) 21 are closed; (2) 6 are ongoing; (3) 1 resulted in a civil lawsuit; and (4) 1 resulted in an advisory letter. In addition, GAO found that Labor believes that: (1) corporations should not use plan assets to promote takeovers or as protection; (2) fiduciaries must be independent to avoid conflicts of interest; and (3) it lacks the authority to require plan sponsors and fiduciaries to disclose stock...



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