

January 12, 1984

(Opinion issued in letter form; name and address deleted)

Re: Opinion of Trustees
Resolution of Dispute
Case No. 81-228

Pursuant to Article IX of the United Mine Workers of America ("UMWA") 1950 Benefit Plan and Trust, and under the authority of an exemption granted by the United States Department of Labor, the Trustees have reviewed your Request for Resolution of Dispute concerning the benefits coverage for three UMWA 1974 Plan Pensioners.

Under Article II.B. of the Employer's Benefit Plan, the Employer is required to provide benefits coverage to UMWA 1974 Plan Pensioners whose last classified signatory employment was with the Employer. Because the Pensioners' last classified signatory employment was with the Employer, the Employer is responsible for providing benefits coverage for them and their dependents.

The Pensioners state, however, that the Employer is no longer in the coal business, and ask who is responsible for providing them with benefits coverage. As the Employer has not responded to any correspondence from the Trustees, the Employer has not expressed an opinion in this regard.

In their Request for Resolution of Dispute, the Pensioners ask whether the 1974 Benefit Plan is liable for their benefits coverage.

The Trustees note that it was determined administratively on April 8, 1983 that this Employer does not satisfy the "no longer in business" definition of Article II.E. of the 1974 Benefit Plan. In short, although the Company may not be currently active in the coal business it has assets to pay its obligations.

Sincerely,

Harrison Combs, Chairman

John J. O'Connell, Trustee

Paul R. Dean, Trustee