

**Congress of the United States**  
**Washington, DC 20515**

September 24, 2014

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

Dear Director Gotbaum:

As you may know, on June 25, 2014, we requested that the Pension Benefit Guaranty Corporation (PBGC) Office of Inspector General (OIG) conduct an inquiry into your agency's delay in processing the final benefit determinations for participants in the Delphi Retirement Program for Salaried Retirees (the Plan). While the OIG's September 2, 2014 response provided the PBGC's new estimated timeline for completion of the benefit determinations, it also gave rise to additional questions. We ask that you provide the following information as soon as possible:

1. The OIG inquiry states that, despite the unjust termination of the Plan in 2009, the Benefits Administration and Payment Department (BAPD) waited to contract with a public accounting firm in 2011 to perform asset evaluation work for the Plan. What activities did the PBGC undertake in 2009 to verify the Plan's assets and liabilities?
2. What activities did the PBGC undertake in 2010 to verify the Plan's assets and liabilities?
3. When in 2011 did the PBGC hire the public accounting firm?
4. Why did the PBGC wait two years before beginning this process? Has the PBGC ever taken this long to begin this process? If so, please cite the specific plan(s) in which the PBGC took at least two years to begin this process.
5. What contracting and/or procurement process was used by the PBGC to select and award the 2011 contract to the public accounting firm?
6. When, and how, did the PBGC determine that the public accounting firm's work was infirm?

7. Was any written work product produced to the PBGC in connection with the public accounting firm's work? If no work product was produced, did the PBGC have the right to access the firm's work product and simply refused to exercise that right?
8. Please provide the details of the 2011 contract awarded to the public accounting firm. Specifically: the name of the firm; how much it was paid; and the source of the payment to the firm (e.g., was it the PBGC's trust fund or revolving account?).
9. When was the 2011 contract with the public accounting firm terminated?
10. Does the BAPD regularly report on the progress of asset evaluation work activities to the PBGC's leadership, including the Director and/or Board of Directors?
11. Was the PBGC's leadership aware of these delays and problems from 2009-2013? If so, please provide the specific dates and means by which the PBGC's leadership was made aware.
12. The OIG inquiry states that the PBGC had the right to "reasonable access" to KPMG's work papers, but declined to exercise that right. Has the PBGC offered any plausible explanation for its refusal to exercise its access to KPMG's work papers?
13. The OIG inquiry also states that the participant data report began in August 2009 and was completed in April 2013. Why did it take almost four years to complete the participant data report?
14. On May 28, 2014, the PBGC responded to a request under the Freedom of Information Act (FOIA) and stated that the participant data report had not yet been completed and estimated that it would be completed in three to four months' time. However, the OIG inquiry states that this document was completed on April 30, 2013. Please provide all documents, correspondence, and information referring or relating to the PBGC's May 28, 2014 response to this FOIA request.

Thank you for your immediate attention to this matter and for your timely response.

Sincerely,

  
John A. Boehner  
Speaker of the House

  
Rob Portman  
United States Senator

  
Michael R. Turner  
Member of Congress



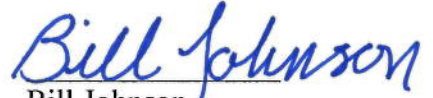
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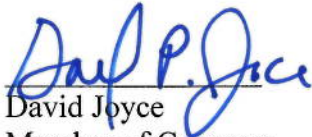
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