
29 C.F.R. § 4262.14

Permissible investments of special financial assistance.

(a) A plan that receives special financial assistance must segregate special financial assistance assets and earnings thereon (“amounts attributable to special financial assistance”) in an account that is separate from the plan's non-special financial assistance assets and that is invested consistent with the investment requirements of this section.

(b) Permissible investments for amounts attributable to special financial assistance are—

(1) Investments in return-seeking assets as described under paragraph (c) of this section, not to exceed 33 percent of amounts attributable to special financial assistance measured using fair market value as of—

(i) Each day the plan purchases return-seeking assets, other than through the automatic re-purchase of capital gains and reinvestment of dividends; and

(ii) At least one day during every rolling period of 12 consecutive months beginning from the date the plan receives special financial assistance.

(2) Investments in investment grade fixed income securities and cash as described in paragraph (d) of this section for all other amounts attributable to special financial assistance.

(c) For purposes of this section, *investments in return-seeking assets* are investments in—

(1) Common stock that is denominated in U.S. dollars and registered under section 12(b) of the Securities Exchange Act of 1934.

This document is only available to subscribers. Please log in or purchase access.

[Purchase Login](#)