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Sent: Thursday, March 11, 2004 10:10 AM

To: efast2@dol.gov

Subject: Form 5500 Electronic Filing

The Department of Labor has requested feedback relative to the lack of participation in electronic filing of Form 5500.

We file nine 5500 returns from our office. Generally, we use the forms supplied with the 5500 packet. We would not plan to use any electronic filing method that would require us to pay additional cost without a significant benefit to us. We would participate in a free electronic filing program that included the ability to prepare (with the ability to stop and save at any time) and submit online upon completion. This program should be at no cost to the preparer with the program paid for by the reduced processing and printing costs at the Department of Labor.

Drew Atkinson