From: Richard Moudry [mailto:richard.moudry@pension-specialists.com]
Sent: Thursday, March 13, 2008 10:18 AM
To: EBSA, E-ORI - EBSA
Subject: 2/28/2008 Release #08-269-NAT

Please clarify, specifically how/if the seven day Safe Harbor affects employee deferrals in Salary Reduction SEPs and in SIMPLE IRAs.

Thank you.

Richard F. Moudry Instructor/Consultant Collin W. Fritz & Associates, Ltd. 800-346-3961 richard.moudry@pension-specialists.com