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Sent: Thursday, September 22, 2005 8:58 AM
To: EBSA, E-ORI - EBSA
Subject: Proposed regulation 2520.104a-2

To whom it may concern:

I would like to comment on the proposed regulation which will require Form 5500 to be filed electronically beginning with the 2007 plan year. I was unable to locate the text of the regulation, but my tax service indicates that all plans will be required to file electronically. If this is correct, my only comment is that any such filing should be permitted in a manner which does not require the payment of a fee to an outside service. As an example, beginning with the current quarter, my business can no longer file its Form 941 by telephone and must file either on paper or electronically. The electronic filing requires the use of an outside provider which charges a fee.

Any final regulation should allow for an electronic filing at no cost to the filer. Otherwise, the use of paper filings should continue to be permitted.

Thank you for your consideration of my comment.

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