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**Sent:** Friday, September 09, 2005 9:27 AM

**To:** EBSA, E-ORI - EBSA

**Cc:** bgraff@asppa.org

**Subject:** Comments

To whom it may concern:

I fully support the transition to electronic filing. As a CPA firm, we are presently filing income tax returns with the IRS in electronic format.

My only concern, and the reason I have not changed to electronic filing of the Form 5500, is the need for the plan sponsor to request a signature PIN. I encourage you to examine the methodology employed by the IRS filing wherein the practitioner can pre-select a PIN for the taxpayer. The practitioner then maintains a signed copy of return acknowledgement (Form 8879). This method works well in that instead of mailing a return to the IRS, the taxpayer returns the form to the practitioner. At that time, we process the electronic file.

Our concern is the enormous burden of trying to coordinate the receipt of plan sponsor PIN.

Since most CPA firms are familiar with the process for electronic filing of tax returns, and have their systems established for monitoring the filing, I urge your consideration of a similar methodology.

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