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From: Patricia Tarini [<mailto:ptarini@sachswaldman.com>]

Sent: Thursday, April 26, 2007 10:44 AM

To: EBSA, E-ORI - EBSA

Subject: Comment on Interim Final Rule Relating to Time and Order of Issuance of Domestic Relations Orders

Dear Sir/Madam:

Example 1 under Reg Section 2530.206(b)(2) provides that a second order issued between the same parties does not fail to be treated as a QDRO solely because it is issued after, and reduces the prior assignment contained in, the first order.

However, in our representation of pension funds, we frequently encounter instances in which the parties decide to exchange other assets in lieu of a pension benefit assignment after they have entered an order determined to be a QDRO. They then enter an order amending the Judgment of Divorce to eliminate any reference to a pension assignment and/or vacating the QDRO.

Does Reg Section 2530.206(b) have any impact on the validity of these orders which do not simply reduce the benefit assigned, but eliminate the assignment in its entirety?

Patricia Tarini

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