

From: Paul Bush [pbush@portup.com]
Sent: Thursday, July 29, 2004 11:52 AM
To: efast2@dol.gov
Subject: Electronic filing of Form 5500

I prepare 10 Form 5500's per year. I have just spent approximately 45 minutes investigating how to electronically file these forms. (I currently e-file 100% of my Form 1040's). It appears to me that I need to obtain an electronic signature which is assigned by you for each client. If this is the case, I have no interest in pursuing electronically filing of these forms. If you want practitioner's to participate, you need to make it simpler, not more difficult to sign. I am not interested in trying to obtain and retain more "passwords" in order to file these forms.

I am very happy with how the IRS allows the taxpayer to choose their own pin number for Form 1040's as their signature and require us to keep the original signature in our files. You should consider doing this too.

Paul D. Bush CPA