From: John Miller [mailto:rjmiller@sunflowertelco.com]

Sent: Tuesday, April 24, 2007 5:14 PM

To: EBSA, E-ORI - EBSA **Subject:** 401k fees

Full disclosure of 401(k) fees is drastically needed, but don't stop there. 457s, Simple IRAs, SEPs and 403(b) effect many citizens also. Why not address fee disclosure in those plans as well? Especially those invested in Variable Annuities.

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