From: Peggy_Sallee@Hillenbrand.com
Sent: Friday, July 29, 2005 4:57 PM

To: EBSA - EFAST2

Cc: Dan_Schantz@Hillenbrand.com

Subject: 2005 5500 Forms, Schedule SSA COMMENTS

To Whom It May Concern,

As you review the 2005 5500 forms, I would request that you review the Schedule SSA line 4 (a), (b), (c), (d), (e), (f). This forms allows a plan administrator to input 4 participants on page 2 of this form. My recommendation is that these line items are extended to allow a plan sponsor to input many more participants.

For example, I submit 5500's for two plans, a defined benefit and a defined contribution plan. The defined benefit plan has 236 participants which must be reported on Schedule SSA. The defined benefit plan has 95 participants which must be reported on Schedule SSA. This means that the my current filing requires me to submit 59 and 24 "page 2"s of the Schedule SSA, respectively.

You attention to this matter, would be appreciated.

Thank you,

Sincerely,

Peggy Sallee Manager, Pension Administration p 812-934-7850 f 812-934-1778