From: Karen Dunn [karend@indact.com]

Sent: Monday, April 19, 2004 4:43 PM

To: efast2@dol.gov

Subject: 5500 filing feedback

I am writing in response to your request for feedback regarding electronic Form 5500 filings. When I looked into the process recently, I discovered that there seems to be the ability to create electronic signatures for only the form 5500. Since I am an actuary and work only on defined benefit plans, I am concerned about how I can sign the schedule B for electronic filings and how I am to submit the required Schedule B attachments. I was also concerned about the statute of limitations that begins with the filing of the Schedule P and how that is to be handled with electronic filing if it can not be signed.

Sincerely:

Karen Dunn, EA, MSPA, QPA

Consulting Actuary

karend@indact.com

Independent Actuaries, Inc.

15725 SW Greystone Court, Suite 102 Beaverton OR 97006-6007

Voice: 503-520-0848 x316

Fax: 503-520-1147

Web: www.indact.com