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Sent: Thursday, March 06, 2008 9:53 AM

To: EBSA, E-ORI - EBSA

Subject: Pension plan contributions

Even the IRS gives the employer until the 15th of the following month to deposit payroll taxes. Having 7 days to deposit pension contributions, if the employer deposits by check, is not feasible, therefore this rule would give unfair advantage to payroll services. Maybe 7 days to postmark the check would be more feasible. Finally, this is putting another unfair burden on small businesses which will cause them to stop providing pension plans. Mary S LaMoreaux CPA