From: Barbara Leon [barbaral@citation.net]

Sent: Tuesday, August 30, 2005 3:01 PM

To: EBSA, E-ORI - EBSA

Subject: Electronic Filing of Form 5500

For retirement plans that require audits – how will this fit in with filing the Form 5500 electronically? Currently plan sponsors get bound hard copies of the audits. Will a sponsor be required to purchase equipment to scan this in so it can be sent electronically? Seems rather unfair. Or will you do away with the requirement to provide an audit with the 5500 at filing and just maybe have a place to check that an audit was done?

Thank you.