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May 6, 2008

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E-MAIL:  
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Ms. Elaine L. Chao  
Secretary of Labor  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Re: Profit Sharing and 401K Regulation

RECEIVED  
2008 MAY 12 A 10:34  
U.S. DEPARTMENT OF LABOR

Dear Ms. Chao:

I understand from the firm that we retain for compliance with Department of Labor regulations in maintaining our Profit Sharing and 401K plans that the Department of Labor is about to issue plans to reduce the amount of time allowed in which to send the money withheld to the appropriate institution for companies with less than 100 employees.

Please advise if this true for I wish to strenuously object. We are a small consulting firm typically with 10 employees. We maintain a profit sharing plan (over 20 years old) and a 401K plan (approximately 15 years old). Because we are a small firm, our ability to examine and segregate the money is for us a time-consuming process. Because of the overwhelming complexities of the IRS and DC government rules, we use ADP to prepare our checks for wage compensation. We do not deliberately use direct deposit as ADP requires all employees to use that feature and we independently calculate and confirm all withholding calculations before distributing the checks. Even with ADP, we in the past have found incorrect calculations and resolved them.

For a small firm such as ours to have imposed a more restrictive timeframe by requiring earlier withheld money deposit would be difficult.

Alternatively, if these new requirements prove burdensome, I can terminate both the Profit Sharing and 401K plans and let each employee fend for himself.

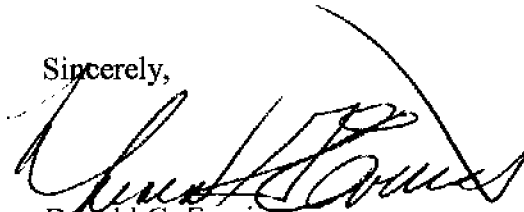
COHEN, DIPPELL AND EVERIST, P. C.

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May 6, 2008  
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A prompt response is requested.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Donald G. Everist", written in a cursive style.

Donald G. Everist  
President

DGE:mew  
cc: Ms. Laura Genero