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BARCLAYS GLOBAL INVESTORS

**January 5, 2007**

VIA FACSIMILE; COPY TO FOLLOW BY MAIL

Ivan Strasfeld, Esq.  
Director, Office of Exemption Determinations  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

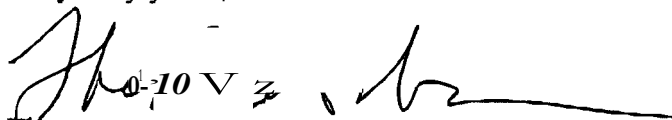
Re: Request for Information on Computer Model Investment Advice  
Programs for Individual Retirement Accounts and Similar Plans

Dear Ivan;

We are writing to respond to your letter on or about December 12, 2006 regarding the Department's Request for Information to seek information from the top 50 trustees of Individual Retirement Accounts and similar plans, as described in the letter (collectively, IRAs), pursuant to the Pension Protection Act of 2006. We strongly support the Department's efforts to solicit from the public information concerning the feasibility of the application of computer model investment advice programs that could be utilized by IRAs. Although we are familiar with computer models, BGI does not currently act as a trustee of any IRAs and therefore does not meet the criteria for the Department's Request for Information.

We do currently anticipate commenting on the Department's request for information concerning computer model certification issues for 401(k) plans, as set forth in the recent Federal Register release. We look forward to working with you and others at EBSA as the Pension Protection Act is implemented.

Very truly yours,

  
Theda R. Haber

cc: Matthew Scanlan  
Kristi Mitchem