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By e-mail: e-ORI@dol.gov

Department of Labor
Employee Benefits Security Administration
200 Constitution Ave., NW
Washington, DC 20210

Re: Disclosure of 401(k) Fees

Dear Sir/Madam:

This e-mail responds to your request for comments regarding disclosure of 401(k) fees. We think that it is very important that conflicts of interest be fully disclosed given their effects on fees and ultimately participants' account balances.

We plan on supplementing this comment shortly.

Sincerely,

/s/ Marcia S. Wagner

Marcia S. Wagner

MSW/krk