

From: Clark, Janet [jclark@graebel.com]
Sent: Tuesday, September 13, 2005 6:43 PM
To: EBSA, E-ORI - EBSA
Subject: Electronic Filing of 5500s

I just want to provide a comment regarding the electronic processing of 5500s. I do understand that this would streamline your process; however, I question that the accuracy of the data would be any better. Data still needs to be input into some type of system. For those of us who don't have the financial backing to purchase electronic means to file 5500s, this will be a HUGE burdon. This is a complex process as it is and to add the electronic piece it will make it even more difficult. This may seem logical at the surface, but for those who file I have millions of questions. Where to we get the software to prepare these forms? How much will that cost our company? Will we have to purchase new software every year to prepare the forms? For pension plans, how to we send the audited opinion? How do we sign?

I think to change this requirement without answering these types of questions would be a burdon to many companies who are struggling financially.

Thanks for your time.

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