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(Via Electronic Delivery e-ORI@dol.gov)

Office of Regulations and Interpretations Employee Benefits Security Administration Attn: 408(b)(2) Hearing Room N-5655 U.S. Department of Labor 200 Constitution Avenue, NW. Washington, DC 20210

Ladies and Gentlemen:

Jackson Kelly PLLC ("Jackson Kelly") respectfully requests to be heard at the hearing on the proposed regulations under ERISA § 408(b)(2). Specifically, we request to be heard for at least seven minutes on the distinctions between consulting services and legal services. The remaining time, if any, would be allocated to issues regarding indirect compensation and summary annual reports.

Very truly yours,

Kevin A. Wiggins

Keni A. Wiggins