
From: Mike Smith [mailto:mike.s@hiwin.com]
Sent: Friday, May 18, 2007 9:15 AM
To: EBSA, E-ORI - EBSA
Subject: 401(k) Fees

Hello,

This email contains recommendations concerning disclosure of retirement plan fees.

- > Participants deserve fee information to be provided in a common language manner.
- > Frequency of fees should be provided with the quarterly employee statements.
- > Fee information should also be provided upon initial enrollment.
- > Plan service providers have the expertise to provide details.
- > Fees should be categorized (e.g. administration, mgmt fees, etc.) and explained.

Thank you,

Mike

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