

# THE WAGNER LAW GROUP

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*By e-mail: [e-ORI@dol.gov](mailto: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