From: Dean Huber [mailto:DHuber@KernuttStokes.com]

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To: EBSA, E-ORI - EBSA Subject: RIN 1210-AB20

With respect to the proposed rule regarding lifetime income projections on participant statements for defined contribution plans, I would suggest you consider making this optional for plans with fewer than 100 participants. The added cost is one burden for smaller employers, but of more concern is the fact that most small employers don't use a corporate trustee and the rules create additional reasons for participants to bring law suits against the trustee.

Dean Huber, CPA, CPC, QPA, Partner Kernutt Stokes
1600 Executive Parkway, Suite 110
Eugene, OR 97401
p: 541.687.1170
f: 541.345.8540
www.kernuttstokes.com

DHuber@KernuttStokes.com

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