From: Kevin Dalton [mailto:kevindalton@dalton-education.com]

Sent: Monday, February 01, 2010 5:29 PM

To: EBSA, E-ORI - EBSA Subject: RIN: 1210-AB33

Dear sirs,

I will eschew the usual vitriol associated with the subject taken up by this "proposed regulation", and just say that I already have one retirement plan set up and administered by the Federal Government and certainly do not need any more help in that area. Social security is broke because Congress spent the "trust fund" and gave everyone IOUs. Now, had a private financial advisor handled funds in the same fashion that the Congress has handled social security, they would be in jail, and rightfully so.

The money in my 401(k) and any other retirement funds belongs to me. I do not need the Department of Labor making any claim on it whatsoever.

Perhaps I am not directing this to the correct party. If not, please let me know who is the correct party and I will copy them.

Thank you,

Kevin Dalton