From: Dave Gerow [mailto:rcdgerow@hawaiian.net]

Sent: Tuesday, February 02, 2010 4:17 PM

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

Sirs,

I think it is a bad idea to convert IRAs to government annuities. I believe the trust in government plans is at historical lows after they (you) lost all of the Social Security funds. Most feel the money will be lost or diverted to war funding or other discretionary spending.

Dave Gerow Kilauea Hawaii