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General Comment

As a health commissioner of a small health department in southeast Ohio, I am requesting that the Department of Labor reconsider the proposed Annual Reporting and Disclosure rules relating to Form 5500 and Schedule J.

The proposed rules that would eliminate the small group exemption on Form 5500 filings plus the additional data collection requirements on Schedule J will add hundreds of thousands of additional work hours to small agencies and business and will come with a high cost. I have seen some estimates to be over \$2 million dollars. As poorly as public health is funded in Ohio, we do not have the extra time or money to spend on such things.

Small employers are already challenged to stay current and compliant with excessive federal, state and local rules and regulations. The proposed changes place yet another unnecessary burden on small employers.

I urge the Department of Labor to reconsider this proposal.