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March 20, 2008

FILED ELECTRONICALLY

Office of Regulations and Interpretations
Employee Benefits Security Administration
Attn: 408(b)(2) Hearing
Rooms N-5655
U.S. Department of Labor
200 Constitution Avenue, NW.
Washington, DC 20210

Re: Hearing on Reasonable Contacts or Arrangements
Under Section 408(b)(2) – Fee Disclosure

Dear Sir or Madam:

Please accept this written request by The Vanguard Group, Inc. ("Vanguard") to present testimony and answer questions at the above-referenced hearing scheduled to be held on March 31, 2008. A Vanguard representative will be in attendance to discuss the following topics:

- Current mutual fund expense disclosures;
- Disclosure obligations of bundled service providers;
- Level of detail in service descriptions;
- Use of formulae in disclosing expenses; and
- Need for additional transition relief.

We anticipate that this testimony will run approximately ten minutes.

Vanguard appreciates the opportunity to be heard on these important issues and we reiterate our support of the Department of Labor's efforts, which clearly will have a positive impact on plan sponsors and participants.

Please do not hesitate to contact me if you require any additional information.

Sincerely,

/s/ Dennis Simmons

Dennis Simmons
Principal