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August 29, 2016

SUBMITTED ELECTRONICALLY

Office of Regulations and Interpretations
Employee Benefits Security Administration
Attn: RIN 1210-AB63
Annual Reporting and Disclosure
Room N-5655
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Notice of Proposed Forms Revisions
Request for an Extension of the Comment Deadline

This letter is submitted on behalf of FMR LLC and its affiliated financial service companies, collectively known as Fidelity Investments ("Fidelity"), in response to the Notice of Proposed Forms Revisions ("Notice") published by the U.S. Department of Labor Employee Benefits Security Administration ("EBSA"), the Internal Revenue Service and the U.S. Treasury Department, and the Pension Benefit Guaranty Corporation (collectively, the "Agencies") in the Federal Register on July 21, 2016. The Notice states that comments must be submitted by October 4, 2016.

Fidelity provides investment management, record keeping, communications and trustee services to more than 20,000 401(k), 403(b) and other individual account plans covering approximately 19 million participants and their beneficiaries. Fidelity also provides an array of recordkeeping and communication services for defined benefit pension plans and health benefit plans covering millions of participants and beneficiaries. Plan sponsors and administrators are heavily dependent on our reporting services in order to satisfy their annual reporting obligations under ERISA.

We have begun to review the massive reporting changes contemplated by the Notice and the extensive changes in our systems and procedures that would be required by the Notice. We intend to provide detailed comments to the Agencies on this important topic before the preparation of a final regulation. Unfortunately, however, the same Fidelity legal, compliance and operational staffs that need to work on our response are heavily committed to the massive effort required to prepare for the new EBSA fiduciary regime that will begin to apply in April. At the same time, our reporting staff is committed to the process of providing necessary information and support to the great many benefit plans that (generally pursuant to an extension) file their Form 5500 returns in September or October. We expect that other service providers are dealing with the same resource allocation challenges.

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We respectfully ask that the Agencies extend the comment period by 60 days in order that we have sufficient time to properly allocate resources among these several major regulatory matters. Such an extension should have no impact on the Agencies' proposed timeframe in implementing new annual reporting rules.

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We would be pleased to respond to any questions or provide additional information that would be helpful to the Agencies with respect to this request.

Sincerely,



Douglas O. Kant
Senior Vice President and Deputy General Counsel

DOK/sms

cc: Ralph Derbyshire
Denise Hilger