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**From:** Don Henning [mailto:dhenning@cleanair.com]

**Sent:** Friday, May 16, 2008 12:59 PM

**To:** EBSA, E-ORI - EBSA

**Subject:** 08-269-NAT

Regarding the "U.S. Department of Labor proposal for safe harbor rules for employee contributions to small pension and welfare plans."

Please consider making the safe harbor be the 15<sup>th</sup> business day of the month following the month in which contributions were received or withheld by the employer. Most companies are already set up to make their contributions this way so there would not be any new procedures or costs involved with making the change. Also, small companies that have both salaried and hourly employees will have as many as six payroll runs per month. Our company does our payroll in house and we calculate the match for each contribution. The cost for making six submissions to our 401-k provider would probably force us to match on a less frequent basis.

We would prefer to continue making our contributions on a once a month schedule.

D. Henning