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May 7, 2007

Office of Regulations and Interpretations
ATTN: QDRO Regulation
Employee Benefits Security Administration
Room N-5669
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Comments of Regulations Section 2530.206

Dear Sir/Madam:

This letter represents comments by DORSEY & WHITNEY LLP, a national and international law firm with offices in several locations including Minneapolis, New York and Seattle.

Time and Order of Issuance of Domestic Relations Orders

Regulations DOL §2530.206 addresses timing and order of issuance of domestic relations orders. The Regulations provided several examples regarding when timing and issuance of an order will not affect whether the order is a qualified domestic relations order. However, there are several other fact situations which are both common and complex that are not addressed by the Regulations. It would prove to be helpful to plan administrators if they received guidance from the Department of Labor regarding these fact situations, as well as the ones previously addressed. They are as follows:

1) On the eve of the participant's retirement and in connection with a legal separation, the alternate payee obtains a separate interest order that awards 100% of the participant's defined benefit plan benefit to the alternate payee. At the time the order is issued the alternate payee is ten years younger than the participant and to all appearances, in far better health than the participant. A decade later, after the alternate payee has been receiving benefits for ten years, the alternate payee is discovered to have a terminal disease. The participant petitions the court and obtains a new order that nullifies the award to the alternate payee as of a prospective date. The new order provides that the participant is to be reinstated as the sole annuitant as of that prospective date. Should the plan administrator determine this order to be a qualified domestic relations order?

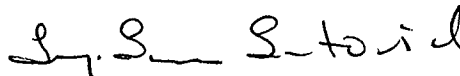
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2) In connection with a divorce, alternate payee receives a first order from the court that creates a separate interest for the alternate payee under a defined benefit plan. The first order is approved by the plan administrator as a qualified domestic relations order. Alternate payee commences benefits under her separate interest order. After a decade, it is discovered that alternate payee has a terminal illness. The participant and alternate payee jointly petition the court and obtain a second order. The second order converts the separate interest order to a sharing order "prospectively." Should the plan administrator determine this order to be a qualified domestic relations order?

3) Participant retires and opts for a qualified joint and survivor annuity form of pension with his then spouse. A decade later, they divorce. The court issues an order, intending it to be a qualified domestic relations order, that provides that the qualified joint and survivor annuity form of pension is cancelled and replaced, prospectively, by a single life annuity with no survivor benefits. The order also awards the alternate payee a separate interest in the newly established single life annuity. Should the plan administrator determine this order to be a qualified domestic relations order?

4) The parties are legally separated and have a property settlement agreement that states a qualified domestic relations order will be drafted that awards the spouse of the participant 50% of the participant's defined contribution account. Before the order can be drafted, the spouse of the participant dies. At the time of the spouse's death no court order ratifying the agreement had been issued. The spouse's estate obtains an order from the court awarding the spouse (now represented by the spouse's estate) 50% of the participant's defined contribution account. Should the plan administrator determine an order drafted in favor of the participant's spouse (now represented by the spouse's estate) be a qualified domestic relations order?

Sincerely,



Terry-Lynne Lastovich

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