
Sent: Monday, February 26, 2007 6:19 PM
To: EBSA, E-ORI - EBSA
Subject: ERISA & nonspousal beneficiaries

To whom it may concern:

I read your recent release (29 CFR Parts 2550 and 2578 dated Thursday, February 15, 2007) concerning changes DOL is making to ERISA due to the PPA's amendment to allow for nonspousal beneficiaries.

However, I understand that the IRS made a ruling, approximately one month ago, which requires Plans to amend their IRA, 401s, etc. to allow for this new provision. Since DOL is making these changes to ERISA, won't all such employer qualified Plans need to comply and allow for nonspousal beneficiaries? I would think that DOL and ERISA would make the IRS' ruling a moot issue.

Thank you for your attention to this matter.

K. Johnson