
From: NKocol@mapessprowl.com [mailto:NKocol@mapessprowl.com]
Sent: Wednesday, January 26, 2011 12:51 PM
To: EBSA, E-ORI - EBSA
Subject: 29 CFR 2510 RIN 1210-AB32 Fiduciary

I have been working for over 40 years. My last 10 years have been with an ESOP company.

The ESOP vehicle is the only vehicle that will allow me to retire with some financial stability. Having worked closely within the administration side for an ESOP I have seen a great success.

I have written checks to warehouse hourly employees who have departed with less than 15 years of service and under the age of 40 in excess of \$250,000.

I have found the caliber of people within the ESOP community to be of high ethics and moral standards.

The DOL proposed rule change in regards to fiduciary responsibility to the investment advisor arena to include valuations **endangers** the benefit thousands of factory & clerical workers have enjoyed thru the ESOP benefit.

No other retirement vehicle has been as rewarding to all as the ESOP program. I urge you to withdraw your proposed rule change.

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