

**From:** [Folk, Vivian C.](#)  
**To:** [EBSA, E-OHPSCA - EBSA](#)  
**Subject:** Interim Final Rules for Group Health Plans and Health Insurance Issuers Relating to Dependent Coverage of Children to Age 26 under the Patient Protection and Affordable Care Act  
**Date:** Monday, June 14, 2010 4:06:27 PM

---

The rules need to address the effective date for collectively bargained plans.

**Vivian C. Folk**

*Attorney at Law*

**Shumaker, Loop & Kendrick, LLP**

1000 Jackson Street  
Toledo, Ohio 43604-5573  
419.241.9000  
419.321.1226 direct  
419.241.6894 fax  
vfolk@slk-law.com  
[www.slk-law.com](http://www.slk-law.com)

---

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

Confidentiality Statement: This electronic message contains information from the law firm of Shumaker, Loop & Kendrick, LLP, and may be confidential or privileged. The information is intended to be for the use of the individual or entity named above. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this message is prohibited. If you have received this electronic message in error, please notify the sender immediately by reply e-mail or telephone 800.444.6659.