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To: [E-OHPSCAMEWARegistration.EBSA](#)
Subject: Comment on Proposed MEWA regulations
Date: Wednesday, March 14, 2012 2:55:14 PM

Regarding the exemptions from filing Form M-1 as contained in Proposed Regulation Section 2520.102-2(c)(2)(ii)(A) through (C), please consider adding another exemption for entities that are members of an “affiliated service group” under Internal Revenue Code Section 414(m). A group of entities that collectively is an “affiliated service group” is similar to a “controlled group” of entities. These entities have a close relationship to each other and should be considered as if their employees are employed by one employer. Many of the “qualified plan” provisions of the Internal Revenue Code treat members of an “affiliated service group” as if they were one employer. The same treatment should be afforded these groups with respect to the MEWA regulations.

Thank you for your consideration on this issue.

Respectfully submitted.

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