

Beasley & Company

December 5, 2016

Office of Regulations and Interpretations
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W., Room N-5655
Washington, D.C. 20210

Re: Proposed Revision of Annual Information Return/Reports (Form 5500 Series) –
RIN 1210-AB63

Office of Regulations and Interpretations:

Our firm provides administration and consulting services for over 250 retirement plans, primarily in the state of Oklahoma. One of our services is the preparation of Forms 5500 and 5500-SF.

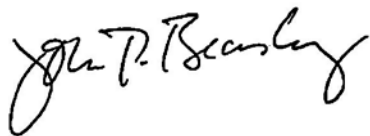
From the perspective of our clients who are primarily small- to mid-sized businesses, we are strongly opposed to the proposed changes and additional data requirements for Forms 5500 and 5500-SF. These proposed changes will cause a significant increase in the burden and cost for employers to administer their retirement plans for the benefit of their employees.

While the proposed additional data requirements create a significant burden and cost for employers, we don't see a proportionate increase in the benefit of collecting this data for the government in its regulatory role.

In addition, we are strongly opposed to the public disclosure of paid-preparer information, which is private, confidential information. This disclosure serves no meaningful public purpose.

Thank you for your consideration of these comments. If you have any questions, please contact me at john@bco.cc or 918-742-1123, ext 13.

Very truly yours,



John P. Beasley
President