June 5, 2009

Office of Regulations and Interpretations
Employee Benefits Security Administration
Attn: Target Date Fund Joint Hearing
Room N-5655
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Elizabeth M Murphy, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Written request to be heard at Target Date Fund Joint Hearing

Dear Sir or Madam:

J.P. Morgan Asset Management respectfully requests the opportunity to testify at the Department of Labor’s (DOL) and Security and Exchange Commission’s Target Date Fund Joint Hearing to be held at the DOL on June 18, 2009.

Our witness will be Anne Lester, Managing Director and Senior Portfolio Manager. Ms Lester oversees the investment strategy of J.P. Morgan’s Target Date Funds (TDFs), and previously testified at the ERISA Advisory Council’s September 11, 2008 hearings on Target Date Funds. Ms Lester will testify on the following topics:

1. Target Date glide path construction (4 minutes)
   a. Defining the goal of a TDF program
   b. Best practices in asset allocation to achieve goal
2. Approaches to selecting TDF program (4 minutes)
   a. Defining plan sponsor goals
   b. Matching goals of sponsor to goal of TDF program
3. Analyzing the results of TDFs versus other types of strategies (2 minutes)

J.P. Morgan Asset Management appreciates your consideration of our request to testify. We believe that we can provide valuable information regarding the construction, evaluation and usage of target date funds. Should you have any questions, please contact Robert Holcomb at 816-340-4480 or Anne Lester at 212-648-0635.

Sincerely,

Evelyn E. Guernsey