

U.S. Department of Labor

Employment Standards Administration
Office of Labor-Management Standards
Washington, D.C. 20210



JAN 09 2008

LM File No. [REDACTED]

Janna L. Hansen, CPA
Reese, Winter & Associates, LTD
112 West Fifth Street
Northfield, MN 55057

Dear Ms. Hansen:

This is in response to your continuing hardship exemption request for Sheet Metal Workers AFL-CIO, Local 480, LM File No. [REDACTED] for the fiscal years ending December 31, 2007 and after. Your request dated December 12, 2007 was received by the Office of Labor-Management Standards (OLMS) on December 26, 2007. A continuing hardship exemption request requires the requesting union to demonstrate that it cannot file Form LM-2 electronically without undue burden or expense.

Your request for a continuing hardship exemption was based upon the following information stated in your letter:

Local 480 is a small organization with most of the operations being done manually. The LM-2 has to be prepared at the accountant's office and the Local's officers have to take time off from their regular jobs to do this with the accountant during normal business hours. The requirement for digital signatures is an added expense. You have calculated the amount to electronically file the report at over \$500 last year. This is a tremendous burden for an operation as small as Local 480.

As an initial matter, please note that a request for a continuing hardship exemption must come from the labor organization itself, not from an accountant who prepares the LM-2 for that labor organization. Note also that a labor organization may not apply for a hardship exemption for multiple years or an indefinite period. The applicant must specify a time period, but in no case can the time period exceed one year. For additional information regarding hardship exemptions, please refer to the OLMS Web site at: <http://www.dol.gov/esa/regs/compliance/olms/hardship.htm>.

Despite the fact that the request was not properly filed, i.e., by the labor organization, OLMS has nonetheless reviewed it. Local 480's Form LM-2 for the 2006 reporting year was electronically filed; therefore, it does not appear that electronically filing Form LM-2 for 2007 would present an undue burden or expense. OLMS therefore denies your

continuing hardship exemption request for filing Form LM-2 for the fiscal year ending December 31, 2007, based on the information that you have provided.

If you have any further questions, please call 202-693-0123 and reference your organization's LM file number.

Sincerely,



Beverly E. Walker, Chief
Division of Interpretations
and Standards

cc: Larry King, Chief, Division of Reports, Disclosure & Audits
Allen Bushman, Treasurer
Tom Peterson, President