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The proposed SBC legislation will add to the already overburdened healthcare plan administration regulations we have in place today. The cost for U.S. employers to produce this document in paper format is estimated at over \$37 million dollars. I would rather spend this on cracking down on Medicare fraud.

Summary Plan Descriptions (SPDs) already provide detailed plan design benefit charts and sections showing what is/is not covered under their employer's plans.

For employers who provide online benefit access and transaction capabilities, cost estimator and plan design benefits tools available should be taken into consideration as meeting the proposed SBC legislation.

IF the DOL wishes to pursue this required document, the current March 23, 2012 timing for implementation with final legislation still pending is unrealistic.

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