From: David Goldberg [mailto:familymediator@earthlink.net]
Sent: Friday, March 09, 2007 10:50 AM
To: EBSA, E-ORI - EBSA
Subject: [FR Doc: E7-03820]; [Page 10070-10074]; Employee Retirement Income Security Act: Domestic relations orders; time and order of issuance

The following issues seem not to be directly or clearly addressed:

1. What happens if the Participant dies before a DRO is signed by the Court. Can the DRO become a QDRO?

2. What happens if the Participant dies after the DRO is signed by the Court, but before it is submitted to the Plan Administrator. Can the DRO become a QDRO?

3. What happens if a second DRO increases (instead of decreases) the amount allocated in the first DRO.

4. Do the provisions permitting allocation between two alternate payees apply to defined benefit plans as well as to defined contributions plans.

Thank you for your consideration of these comments.

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