

September 1, 2016

Office of Regulations and Interpretations
Employee Benefits Security Administration
Attn: RIN 1210-AB63
Annual Reporting and Disclosure, Room N-5655
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

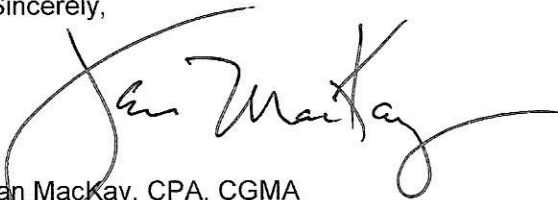
Request for Extension of Public Comment Period on Proposed Revision of Annual Information Return/Reports and DOL Annual Reporting and Disclosure Proposed Rule (RIN 1210-AB63)

The American Institute of Certified Public Accountants (AICPA) respectfully requests a minimum 90 day extension of the public comment period for the Proposed Revision of Annual Information Return/Reports and the DOL Annual Reporting and Disclosure Proposed Rule (RIN 1210-AB63). The proposals are extensive and far-reaching and will require significant time to review, analyze and provide meaningful comments. The proposals also come at the time of year when plan administrators, service providers, and auditors are preparing information and performing plan audits for the 2015 Form 5500s to be filed by the final extension due date of October 17, 2016, leaving inadequate time for an in-depth review and comment preparation.

We also respectfully request the Department of Labor, Department of Treasury, Internal Revenue Service, and Pension Benefit Guaranty Corporation to hold public hearings on these proposals so that all interested parties can have a meaningful opportunity to participate in the Forms revisions and Department of Labor rulemaking initiative.

Thank you for considering our request.

Sincerely,



Ian Mackay, CPA, CGMA
Director, Federal Regulatory Affairs