

**MEMO# 17853**

August 2, 2004

# **INSTITUTE COMMENT LETTER ON IRS PROPOSAL CONCERNING REVIEW OF PROTOTYPE PLANS**

[17853] August 2, 2004 TO: PENSION COMMITTEE No. 36-04 PENSION OPERATIONS ADVISORY COMMITTEE No. 55-04 RE: INSTITUTE COMMENT LETTER ON IRS PROPOSAL CONCERNING REVIEW OF PROTOTYPE PLANS The Institute has submitted the attached comment letter to the Internal Revenue Service concerning Announcements 2004-32 and 2004-33,<sup>1</sup> and the Service's proposal to review prototype and other pre-approved plans on a regular, six-year cycle. The letter supports the proposal, and requests that the Service, in developing the details of the program, consider the status of guidance under EGTRRA's Roth 401(k), default rollover, and general "sunset" provisions. Kathy D. Ireland Senior Associate Counsel Attachment (in .pdf format) 1 See Institute Memorandum to Pension Committee No. 21-04 and Pension Operations Advisory Committee No. 33- 04 [17399], dated April 20, 2004.

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