

**MEMO# 10211**

August 20, 1998

## **DRAFT COMMENT LETTER ON SECTION 411(D)(6) RELIEF REGARDING OPTIONAL FORMS OF BENEFIT**

[10211] ACTION REQUESTED VIA FAX August 20, 1998 TO: PENSION COMMITTEE No. 54-98 AD HOC COMMITTEE ON OPTIONAL FORMS OF BENEFIT RE: DRAFT COMMENT LETTER ON SECTION 411(d)(6) RELIEF REGARDING OPTIONAL FORMS OF BENEFIT

\_\_\_\_\_. Attached for your review is a draft comment letter to the Internal Revenue Service regarding section 411(d)(6) relief that would enable an employer to amend a defined contribution plan to eliminate optional forms of benefit. The letter responds to IRS Notice 98-29, which sets forth several approaches to relief under consideration by the Service. This letter is based on a July 23 conference call with interested Institute members. Please provide comments to the undersigned no later than close of business Tuesday, August 25, 1998. Comments may be provided by fax at (202) 326-5841, e-mail at [rgaler@ici.org](mailto:rgaler@ici.org), or by telephone at (202) 326-5835. Russell G. Galer Senior Counsel Attachment

---

Copyright © by the Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice.