

To: ERISA (B) Working Group

From: Farrah Fielder, National Association of Professional Employer Organizations (NAPEO)

Date: January 31, 2017

Re: ERISA Handbook Draft 12/4/16

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Thank you for providing the opportunity to comment on the NAIC ERISA Handbook Draft 12/4/16. NAPEO offers one clarification to footnote 271, which has been previously discussed with Bob Wake, a drafter of the section. NAPEO requests that the following is added to footnote 271:

The New York legislature reaffirmed its law after the ACA was enacted.

NAPEO appreciates your consideration of this comment and welcomes the opportunity for further discussion.