

January 26, 2024

Submitted via email to *publichearings@irs.gov*

CC:PA:01:PR (REG–104194–23)
Room 5203
Internal Revenue Service
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

Re: Request to Testify at Hearing on Long-Term, Part-Time Employee Proposed Regulations (REG–104194–23)

The SPARK Institute requests an opportunity to testify at the upcoming hearing on March 15, 2024 on the Long-Term, Part-Time ("LTPT") Employee Rules for Cash or Deferred Arrangements Under Section 401(k) (REG-104194-23). During the hearing, the SPARK Institute will be represented by **Michael Hadley of Davis & Harman LLP**, which serves as outside counsel to the SPARK Institute. Our comments will not exceed the 10-minute period allocated to commenters.

Below is an outline of our anticipated testimony:

- Request to delay the proposal's applicability date and provide good faith relief;
- Request for changes and/or clarifications with respect to the proposal's rules governing eligibility computation periods for LTPT employees;
- Concerns and requests regarding the proposed regulations' impact on the elapsed time method for crediting service; and
- Concerns and requests regarding the proposed definition of "long-term, part-time employee."

If you have any questions or would like more information, please contact the SPARK Institute's outside counsel, Michael Hadley, Davis & Harman LLP (mlhadley@davis-harman.com).

Sincerely,

Tim Rouse
Executive Director