Note to Reviewer of 1210-0123

Please note that this revision to the ICR under OMB Control Number 1210-0123 is being made to reflect changes to the COBRA notification requirements that were made by the American Recovery and Reinvestment Act of 2009 ("AARA"). These changes generally impact employees covered under group health plans (and their spouses and dependents) who have COBRA qualifying events during the period that begins with September 1, 2008, and ends on December 31, 2009. The Department intends to remove the ARRA-mandated notification requirements from the ICR when the Department makes its submission to OMB to extend the ICR before its August 31, 2010 expiration date.