

**Notice Requirements of the Health Care Continuation Coverage Provisions)  
OMB Number 1210-0123  
January 2010**

**Justification for No material/Nonsubstantive Change**

The Department is hereby submitting updated model COBRA notices as a no material/nonsubstantive change request to OMB Control 1210-0123. On December 24, 2009, the Department submitted a revision under the emergency PRA clearance procedures of the ICR under OMB Control Number 1210-0123 to reflect changes to the COBRA notification requirements made by the American Recovery and Reinvestment Act of 2009 (“AARA”) as amended by the Department of Defense Appropriations Act, 2010, which was signed by President Obama on December 19, 2009 (Pub. L. 111-118). OMB approved the revision on January 6, 2010.

Subsequent to the approval, the Department revised the model COBRA notices to reflect a change in the IRS/Treasury interpretation regarding the timing of retroactive payments. We are now submitting the revised documents to OMB. These changes do not impact the estimated hour and cost burden associated with the ICR.