



September 28, 2015

Karen Levin
Office of Associate Chief Counsel
CC:PA:LPD:PR (Notice 2015-52)
Room 5203
Internal Revenue Service
P.O. Box 7604, Ben Franklin Station
Washington, DC 20044

Re: Notice 2015-52 Comments

Dear Ms. Levin:

Thank you for this opportunity to submit comments to Notice 2015-52 concerning Section 49801-Excise Tax on High Cost Employer-Sponsored Health Coverage. APICS is concerned about both the high cost that will be imposed by Section 49801 (the "Cadillac Tax") and the overwhelming administrative burden associated with this regulation.

APICS is an association for supply chain and operations management professionals. We have approximately 100 employees and we dedicate significant resources to ensuring that our employees have benefit plans that meet their needs and that every aspect of administering those plans efficiently and effectively is addressed. Our resources will be overwhelmingly strained if these additional administrative requirements are imposed.

We strive to provide benefits to ensure our employees will have resources and support at times of health crises. We offer multiple programs and initiatives to allow our employees to partake in to ensure their continued good health. We have made these choices at significant cost to the association. The imposition of the Cadillac Tax will lead us to re-think our decisions.

We concur in the comments provided by ASAE, dated September 17 and signed by Robert M. Skelton, Chief Administrative Officer. Each of the administrative issues identified in this comment will impose significant burdens on our association and we ask the Internal Revenue Service to give careful thought to addressing these issues.

In conclusion, we strongly urge the Service to consider simplifying the compliance processes and forms as much as possible. Thank you for your consideration of these remarks.

Sincerely,

A handwritten signature in black ink, appearing to read "Abe Eshkenazi".

Abe Eshkenazi, CSCP, CPA, CAE
Chief Executive Officer