



ADVISORS NETWORK

By Electronic Mail

March 24, 2004

Mr. Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

Re: File No. S7-06-04

Dear Mr. Katz:

ING Advisors Network is the marketing name for a group of broker-dealer subsidiaries of ING Group. The broker-dealers include ING Financial Partners, Inc., Financial Network Investment Corporation, Multi-Financial Securities Corporation and PrimeVest Financial Services, Inc. and its subsidiary broker-dealers. In total, these broker-dealers have approximately 9,000 registered representatives.

Our broker-dealers welcome and intend to avail themselves of the opportunity to comment on the Commission's proposed rule amendments regarding confirmation and point of sale disclosure requirements for transactions in certain mutual funds and other securities. However, the proposed rule release numbers 120 pages and contains a large number of items on which the Commission is seeking specific comment. The proposed rules contain a number of requirements that would pose complex analytical and operational challenges. Of particular concern in the proposed application of the rules to variable product separate account securities.

On behalf of the above broker-dealers, we respectfully request an extension of at least 120 days in order to afford us sufficient time to conduct a thorough and careful evaluation of these complex proposals. The amount of time the Commission has afforded for comment on this proposal has not been sufficient given the magnitude of the proposed changes. More time to provide careful thought and deliberation to this proposal will benefit both the industry and the investing public.

Sincerely

John S. Simmers

John S. Simmers
CEO