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Please allow additional time for these reporting requirements. Even with additional time, low-resourced institutions will struggle to meet this new reporting requirement. Two hundred hours of burden equates to an entire month of one staff member's time. Many institutions just do not have the resources to accommodate reporting requirements and advising students. ED should create an alternative, optional process that permits institutions to manually subtract from individual earnings the amount of prior-prior year FWS earnings in lieu of reporting earnings via COD, at least during this first year of implementation.