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RETIREED

RUSSELL H. LAIRD

July 2, 2007

NMTC Program Manager
CDFI Fund – U.S. Department of the Treasury
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Our law firm represents rural clients throughout our state, whether located in small towns or on farms. Although I live and practice in central Iowa now, I am originally from a small town in NW Iowa – Marcus – and still have family living in and near that community.

I am particularly interested in seeing government programs designed and applied to ensure equity for rural America. It is an all too well-known fact that as time passes our rural areas are under increasing economic and social pressure to sustain, let alone thrive.

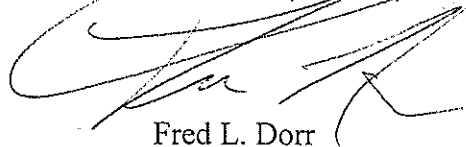
In that connection I've had an opportunity to review the Federal Register Notice of May 22, 2007 requesting public comments relating to the New Market Tax Credit Program (NMTC).

I've also had an opportunity to review the letter submitted by John Sorensen of the Iowa Bankers Association and John Shors, Past President of the Iowa State Bar Association. I fully concur with their comments and suggestions which address problems needing to be corrected if NMTC awards are to equitably impact rural America.

Thank you for your request for comments and your ongoing interest in this area of vital interest, especially to those who live and work in rural America. I look forward to a balancing of these program benefits to ensure that non-metropolitan counties receive a proportional allocation of Qualified Equity Investments.

Yours very truly,

WASKER, DORR, WIMMER & MARCOUILLER, P.C.



Fred L. Dorr

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