



**THE U.S.
IMPACT INVESTING
ALLIANCE**

Private Capital for Public Good

CC:PA:LPD:PR (REG-115420-18)
Courier's Desk
Internal Revenue Service
1111 Constitution Avenue, NW.
Washington, DC 20224

December 13, 2018

To Whom It May Concern:

On behalf of the U.S. Impact Investing Alliance, I would like to request the opportunity to testify at the January 10, 2019, public hearing pertaining to the proposed regulations for Qualified Opportunity Funds (REG-115420-18).

As discussed in our written commentary on this matter, we believe strongly that access to basic, transparent data on Opportunity Funds and their investments will be vital to ensuring the development of an efficient market.

If given the opportunity, I intend to speak to this matter and our proposed framework for collecting this important market data and the importance of this collection in achieving the policy objectives of 1400Z-2. Our comments have been developed through extensive consultation with private investors, policymakers, academics and community stakeholders.

In addition to the mailing address below, I can be reached at f.seegull@fordfoundation.org or (212) 573-4809.

Sincerely,

Fran Seegull
Executive Director
U.S. Impact Investing Alliance