

The Small Business Investor Alliance (SBIA) requests permission to participate in the public hearing scheduled for February 14, 2019, at 10AM regarding the above-captioned rulemaking. SBIA's public comments will summarize its written comments filed on December 21, 2018 (IRS-2018-0029-0058):

- I. The Results-Driven Purpose of Small Business Investment Companies (SBICs) Parallels QOFs.
- II. The SBIC Program Structure and Operations Can Inform QOFs
- III. Lessons Learned

If you have questions or need additional information, please contact me.

David Parkhurst  
*General Counsel*  
Small Business Investor Alliance (SBIA)  
1100 H Street, N.W.  
Washington, D.C. 20005  
202.400.3682  
[dparkhurst@sbia.org](mailto:dparkhurst@sbia.org)  
[www.SBIA.org](http://www.SBIA.org)

