Appraisal Subcommittee Federal Financial Institutions Examination Council

July 23, 2007

Mr. Kenneth L. Aikens 2410 N. Towne Avenue #24 Pomona, CA 91767

Dear Mr. Aikens:

This letter responds to your June 26, 2007 letter to Jenny Tidwell. In your letter, you asked for clarification regarding Uniform Standards of Professional Appraisal Practice ("USPAP") as it applies to the use of comparable sales.

The Appraisal Subcommittee ("ASC") is a Federal agency charged, among other things, with overseeing the activities of the Appraisal Foundation and its two independent boards, the Appraisal Standards Board ("ASB") and the Appraiser Qualifications Board ("AQB"). We cannot address your specific comments regarding USPAP. We suggest that you direct your questions regarding specific USPAP compliance issues to the ASB.

Please contact us if you have any questions.

Sincerely,

Ben Henson Executive Director