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Appraisal Subcommittee

Federal Financial Institutions Examination Council

April 4, 2007

Jim Martin, Executive Director
Arkansas Appraiser Licensing & Certification Board
101 East Capitol
Suite 430
Little Rock, AR 72201

Dear Mr. Martin:

Thank you for your letters of March 22 and 26, 2007, regarding the ASC's findings concerning mass appraisal/*Ad valorem* tax appraisal experience in our July 19, 2006 field review letter. We will respond to those letters after the May 4-7, 2007 Association of Appraiser Regulatory Officials conference. We hope that the conference's scheduled discussion sessions on that subject will prove helpful in responding to your letters.

Please contact us if you have further questions.

Sincerely,

Ben Henson
Executive Director