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Appraisal Subcommittee

Federal Financial Institutions Examination Council

May 14, 2007

Ron Smith, Education Coordinator
Property Tax Division, Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

Dear Mr. Smith:

Thank you for your April 23, 2007 letter regarding the Appraisal Subcommittee's recent field review of Utah's real estate appraiser regulatory program and related mass appraisal experience issues. Our review process regarding Utah's program has not been completed. Therefore, we cannot discuss the findings of that review with you.

We appreciate your interest and will review your correspondence as part of our field review process.

Sincerely,

Ben Henson
Executive Director