

From: Paul M. Arrowood [arrowood@cox.net]
Sent: Thursday, September 23, 2010 5:06 PM
To: !FHFA REG-COMMENTS
Subject: Tax on Transfer Fees

Please drop plans to enact a regulation to tax transfer fees which are imbedded in association documents. This would be a very difficult "hit" for seniors whose main asset is their home and would be used to provide the funds for moving into a continuing care community. This seems an unnecessary burden for any value the government might realize from it. Thank you!

Regards, Paul M. Arrowood