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Public Comments on Proposed Guidance; Request for Comments: Private Transfer Fee Covenants:=====

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Re; Guidance on Private Transfer Fees Covenants (no 2010-N-11)

I write on behalf of 60-68 Apt Corp a cooperative for over 30 years, located at 60 West 68 Street New York, NY.

Please do not restrict financing on cooperatives with private transfer fees. These fees are part of our financial planning and a crucial tool helping to provide affordable amenities to well plant community.

As a long time board member of the Co-op I can assure you that our share holders are responsible and committed people and no one ever defaulted on their loan commitment.

Joshua E. Gat  
President of The Board  
60-68 Apt Corp.  
10/7/2010