



National Association of Health and Educational Facilities Finance Authorities

The Honorable Elisse B. Walter
Commissioner
United States Securities and Exchange Commission
Room 10200
100 F Street, N.E.
Washington, DC 20549

Re: Request for meeting with National Association of Health and Educational Facilities Finance Authorities

Dear Commissioner Walter:

I am the Executive Director of the Iowa Higher Education Loan Authority and President of the National Association of Health and Educational Facilities Finance Authorities which represents approximately forty state bond issuing authorities who issue tax exempt debt on behalf of non-profit education and health organizations. We would appreciate the opportunity to meet with you concerning the SEC's review of the municipal bond market in order to provide our perspective on conduit issuers for the non-profit sector. We had hoped for the opportunity to testify in the field hearings, but since budget limitations have caused the hearings to be cancelled, we would appreciate the opportunity to meet with you in your office.

We would like to discuss the nature and structure of our financing and our disclosure policies and procedures. It is important that you receive this information before you finalize your report. I would be accompanied by Robert Donovan, Executive Director of the Rhode Island Health and Educational Building Authority and Charles Samuels from Mintz Levin who is our Washington Advocate.

If possible, we would like to meet with you on June 2nd, but it is important that we have this opportunity to discuss our sector so we would be glad to work with you on alternative dates. Please do not hesitate to have your office contact me at 515-282-3769 or maribeth.wright@ihela.org.

Sincerely,

A handwritten signature in cursive script that reads "Maribeth Wright". The signature is written in black ink and is positioned above the typed name and title.

Maribeth Wright, Ph.D.
Executive Director, Iowa Higher Education Loan Authority
President, NAHEFFA