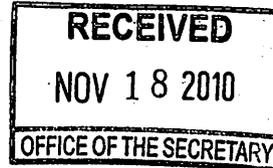


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November 12, 2010

Ms. Elizabeth M. Murphy
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

**Re: Proposed Rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940
File Number S7-25-10**

Dear Ms. Murphy:

We represent a number of single family offices located in the Pacific Northwest. Based on our experience representing single family offices, we are submitting this letter on behalf of our clients to express our views on the rule that the Commission must adopt to implement the authority granted to it in Section 409 of the Dodd-Frank Wall Street Reform and Consumer Protection Act ("Dodd-Frank Act") to define the term "family office". As you know, an entity that can comply with the rule will be excluded from the definition of "investment adviser" and not be subject to registration or regulation under the Investment Advisers Act of 1940 ("Advisers Act"). Because Section 403 of the Dodd-Frank Act repeals Section 203(b)(3) of the Advisers Act on July 21, 2011, our clients strongly support the timely adoption of a rule under Section 202(a)(11)(G) of the Advisers Act that will exclude single family offices from the definition of "investment adviser".

We appreciate this opportunity to comment on Proposed Rule 202(a)(11)(G)-1 ("Proposed Rule"). Our clients strongly support the views expressed in the comment letter submitted on behalf of the Private Investor Coalition dated November 11, 2010 (the "Letter"). If the recommendations made in the Letter were adopted by the Commission, that rule would meet the needs of our clients.

Very truly yours,

A handwritten signature in black ink that reads "Bruce P. Flynn".

Bruce P. Flynn

BPF:jmp