TARP CAPITAL
Truth and Responsibility to our Partners™

May 12, 2010

Nancy M. Morris
Secretary
United States Securities and Exchange Commission
100 F Street N.E.
Washington, DC 20549

RE: File Number S7-28-0; Enhanced Disclosure through Summary Prospectus

As a specific comment to the Hypothetical Summary Prospectus (Example Table) regarding costs, we believe this example has very little relational benefit to the investor (i.e. how do these costs relate over time to the expected investment performance given the defined time horizon?)

	1 year	3 years	5 years	10 years
Expected Return on Investment with all Costs (IRR)	5.0%	6.25%	7.5%	8.75%

In the above example, though hypothetical, the investor would have a relational understanding of how costs affect the investment return over a given time horizon. Of course included in this example the Fund will need to provide the investor with a reasonable reference assumption for purchasing the investment and selling the investment in the future.

As an example guideline, the SEC might require that Funds use a static return of 10% (if that's their target) for a 10 year period, whereby the cost structure of comparable (target yield) funds would therefore be comparable for the investor.

Quite simply, if we as practitioners are taught to use this practice to determine investment decisions, then the same credence should be given to the public.

We appreciate the opportunity to comment on the Summary Prospectus. If you have any questions, please feel free to contact either myself or Partner Brett F. Obuljen at (888) 559-0004.

Sincerely,

John J Cona
Partner and Chief Executive Officer