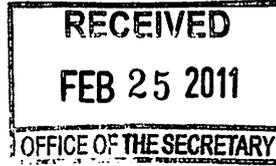


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ALDINE INDEPENDENT SCHOOL DISTRICT

14910 Aldine-Westfield Road • Houston, Texas 77032-3099 • (281) 449-1011



February 17, 2011

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

Dear Ms. Murphy:

The purpose of my letter is to provide comment on the Securities and Exchange Commission (SEC) proposed regulations on Municipal Registration: File S7-45-10.

The Aldine Independent School District's Public Facility Corporation (PFC) was created in 1998 for the sole purpose of providing needed capital for rebuilding of public school facilities, which were not being funded through the issuance of voter authorized debt. This ability to issuance is done on a very limited basis and only after a notice is approved by the District and the PFC and published in the local paper. The advantage of using the PFC is to take advantage of available State of Texas programs that provide supplemental payments to the PFC. This in turn provides low cost, educational facilities between full bond elections. The PFC is an infrequent issuer with a seven person board of directors that mirrors the Board of Trustees of the district. The board members serve without compensation and generally meet on average of once a year. Since 1998, the PFC has had only two bond issues for education facilities.

The approval of these regulations would affect the district's ability to operate the public facility corporation. The district's elected board serves on both boards and the district's elected officials will be very hesitant to serve if they have to pay registration fees as an advisor or have to go through an extensive registration process for a board that only meets once a year. This action will have an impact on the providing facilities for the children of the Aldine Independent School District and will have a impact on the taxpayers of the district.

I urge the Commission to make the necessary changes so that board members such as ours are not subject to the new proposed rules.

Sincerely,

Keith Clark
Assistant Superintendent