



**Abt Associates Inc.**

September 22, 2010

David Crowe, Ph.D.  
Chief Economist and Senior Vice President  
National Association of Home Builders  
1201 15th St NW  
Washington DC 20005-2842

RE: Comments Received, Docket No. FR-5382-N-11, Notice of Proposed Information Collection for  
Public Comment: Study of the Low Income Housing Tax Credit (LIHTC) Program after 15 Years

Dear Dr. Crowe:

Thank you for submitting comments to the above-referenced proposed data collection, an owner survey, for the 15-year study on the LIHTC Program commissioned by the U.S. Department of Housing and Urban Development. We appreciate your interest in the study and the time spent by you and your colleagues to review the study design and survey materials provided by HUD.

The points brought up about the study design and about how representative the data collection and analysis will be are well taken. We have understood from the outset that, with the available data and with the funding available to undertake this research, it would not be possible to have a statistically representative study. We plan to present some findings based on a statistical analysis of an updated version of the HUD LIHTC database. Overall, however, the study will provide a qualitative analysis on what has happened to a selection of projects that have reached the 15-year mark since their initial participation in the LIHTC program.

The LIHTC 15-year project team is working with HUD to summarize and respond to all the comments received regarding this proposed data collection as we move forward with the OMB Clearance process. A formal response to your comments and those of other organizations will be published in the Federal Register.

We are interested to hearing your ideas on how to refine the data collection and analysis plans to make the study as useful as possible within its contracted scope and how NAHB might be able to assist the study team. We would be happy to meeting with you and your staff to discuss this. Contact information for us and for Regina Gray, the HUD project officer, is provided below.

Sincerely,

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cc: Regina Gray, HUD, Regina.C.Gray@hud.gov