From: Smith, Wm Reece [mailto:rsmith@carltonfields.com]

Sent: Monday, November 10, 2008 2:44 PM

To: Comments Subject: IOLTA

I hope the Federal Deposit Insurance Corporation will include IOLTA in its 2008 Temporary Liquidity Guarantee Program. That will serve our country well and assist IOLTA as well. Thank you.

$C \ A \ R \ L \ T \ O \ N \ F \ I \ E \ L \ D \ S$

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