

American Accounting Association

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Mr. Todd Johnson FASB Norwalk, CN

December 18, 1995

Dear Todd:

The Financial Accounting Standards Committee of the American Accounting Association plans to testify at hearings scheduled on February 20 and 21, 1996 on the consolidation ED and on February 26 and 27, 1996 on the transfer of financial assets ED. Mark Lang will represent the Committee on consolidations; I will testify on the transfer document. If you have any questions, please call me.

Sincerely,

Terry Warfield

Chair

Financial Accounting Standards Committee