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December 18, 1995

Mr. Timothy S. Lucas
Director of Research and Technical Activities
File Reference No. 154-D
Financial Accounting Standards Board
401 Merritt 7
Norwalk. CT 06856-5116

Dear Mr. Lucas:

A representative of the AICPA's Accounting Standards Executive Committee wishes to speak at the Financial Accounting Standards Board's February 20 and 21, 1996 hearings on its October 16, 1995 exposure draft of a proposed Statement of Financial Accounting Standards, Consolidated Financial Statements: Policy and Procedures.

Joseph H. Cappalonga, chair of AcSEC's Consolidations Policy and Procedures Task Force, will present AcSEC's views.

Sincerely,

Frederick R. Gill

Senior Technical Manager

Accounting Standards

cc: G. Michael Crooch

Joseph H. Cappalonga

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