

# *Insignia Financial Group, Inc.*

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Letter of Comment No.	<u>15</u>
File Reference	<u>1082-154</u>
Date Received	<u>12/15/95</u>

December 14, 1995

Mr. Timothy S. Lucas  
Director of Research and Technical Activities  
Financial Accounting Standards Board  
401 Merritt 7  
P.O. Box 5116  
Norwalk, CT 06856-5116

Re: Proposed Statement of Financial Accounting Standards, "Consolidated Financial Statement: Policy and Procedures" (File Reference No. 154-D)

Dear Mr. Lucas:

Insignia Financial Group, Inc. wishes to speak at the upcoming public hearing on the Exposure Draft referred to above to be scheduled in February, 1995. Our planned speakers are James Aston, Office of the Chairman and Ronald Uretta, Chief Financial Officer.

Very truly yours,



Ronald Uretta  
Chief Financial Officer

RU/kb