

Letter of Comment No: 34
File Reference: 1082-154
Date Received: 12/21/95

599 Lexington Avenue New York, NY 10022 Telephone 212 909 5400

Telefax 212 909 5699

December 18, 1995

Financial Accounting Standards Board **File Reference 154-D** 401 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116

Financial Accounting Standards Board:

This is to notify the FASB that KPMG Peat Marwick LLP wishes to appear at the public hearing on the Exposure Draft entitled <u>Consolidated Financial Statements: Policy and Procedures</u>. A comment letter will be sent to the FASB by January 15, 1996.

Sincerely,

E. W. Trott

E Wratt