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Matthew L. Schroeder
Managing Director
Global Head of Accounting Policy



November 22, 2011

Ms. Leslie Seidman
FASB Chairman
401 Merritt 7
PO Box 5116
Norwalk, CT 06856

Re: Principal versus Agent Analysis, Investment Property Entities, and Investment Companies Exposure Drafts (“EDs”)

Dear Ms. Seidman:

Goldman Sachs respectfully requests that the Board align and extend the comment letter deadline for the EDs to February 15, 2012.

The comment period for the EDs should be aligned because the provisions of the EDs are interrelated. Many entities and investment structures will be impacted by all three EDs.

We believe that a revised deadline of February 15, 2012 will provide constituents with adequate time to thoroughly analyze and adequately assess the impact of the EDs which will enable them to provide thoughtful and meaningful commentary to the Board during a time that coincides with the year end financial reporting calendar.

Thank you for your consideration of this matter. If you have any questions or would like to discuss, please contact me at 212-357-8437.

Sincerely,

A handwritten signature in cursive script that reads "Matthew L. Schroeder".

Matthew L. Schroeder