

Ameriprise Financial, Inc. 802 Ameriprise Financial Center Minneapolis, MN 55474

Via Email: *lfseidman@fasb.org* 

November 29, 2011

Ms. Leslie Seidman Chairman Financial Accounting Standards Board 401 Merritt 7 Post Office Box 5116 Norwalk, Connecticut 06856-5116

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

Dear Ms. Seidman:

Ameriprise Financial, Inc., one of the nation's leading financial services companies, 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 adequate time to thoroughly analyze and adequately assess the impact of the EDs. Further the additional time will enable entities to provide thoughtful and meaningful commentary to the Board during a time that coincides with year-end financial reporting and our review of the Revenue Recognition exposure draft.

Thank you for your consideration on this very important matter. If you have any questions, comments or would like further information, please contact me at (612) 678-4769.

Sincerely,

David K. Stewart

Senior Vice President & Controller