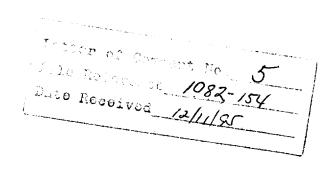
Association for Investment Management and Research



December 5, 1995

Financial Accounting Standards Board File Reference 154-D 401 Merrit 7 PO Box 5116 Norwalk, CT 06856-5116



Sir/Madam:

The Financial Accounting Policy Committee (FAPC) of the Association for Investment Management and Research (AIMR)¹ would like to speak at the public hearing on the Exposure Draft of the Proposed Statement of Financial Accounting Standards, *Consolidated Financial Statements: Policy and Procedures*. If our scheduling preferences can be accommodated, we would prefer to speak on Tuesday, February 20, 1996, at 11:00 am.

Please let me know your decision by mail or fax at (804) 980 9730 and I will inform the members of the FAPC who will attend the hearing. If you have any questions, please call me at (804) 980 9701.

Sincerely,

cc:

Patricia D. McQueen Director, Advocacy

Peter H. Knutson, Chair, Financial Accounting Policy Committee Jack Ciesielski, Chair, Consolidation Policy Subcommittee

¹AIMR is a global not-for-profit membership organization with more than 50,000 members and candidates comprised of investment analysts, portfolio managers, and other investment decision-makers employed by investment management firms, banks, broker-dealers, investment company complexes, and insurance companies. AIMR members and candidates manage, directly and through their firms, over six trillion dollars in assets. The Association's mission is to serve investors through its membership by providing global leadership in education on investment knowledge, sustaining high standards of professional conduct, and administering the Chartered Financial Analyst (CFA®) designation program.



