

Letter of Comment No. 19
File Reference 1082-159
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December 15, 1995

Director of Research and Technical Activities File Reference No. 154-D Financial Accounting Standards Board 401 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116

Dear Sir:

This is to inform you that the Institute of Management Accountants (IMA) wishes to participate in the public hearing on February 20 or February 21 regarding "Consolidated Financial Statements: Policy and Procedures." IMA's representatives at the hearing will be Hal Rogero, chairman of its Financial Reporting Committee and Michael Bohan, IMA's managing director, professional and technical services. We understand that our comment letter on the Exposure Draft is due by January 15.

Following are the full names and address of the representatives.

L. Hal Rogero, Jr.
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Mead Corporation
Court Court Plaza, NE
Dayton, OH 45463

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Managing Director,
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10 Paragon Dr.
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Sincerely,

Louis Bisgay, Secretary

Financial Reporting Committee

cc: L. H. Rogero, Jr.

M. Bohan

W. J. Ihlanfeldt, IMA president

F. Minter, IMA vice president - professional relations

G. Scopes, IMA executive director