

Corporate & Investment Banking

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December 12, 1995

Financial Accounting Standards Board File References 154-D 401 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116 Letter of Comment No. \$
19 Reference | 082-154
Lete Received | 2/12/95

Dear Sirs:

We refer to the Board's Exposure Draft (the "Exposure Draft") entitled "Proposed Statement of Financial Accounting Standards, Consolidated Financial Statements: Policy and Procedures."

In accordance with the Notice of Public Hearing and Request for Written Comments contained in the Exposure Draft (the "Notice"), please be advised that National Westminster Bank Plc, New York Branch ("NatWest Markets"), wishes to speak at the public hearing to be held on February 20 and 21, 1996 on the standards proposed in the Exposure Draft. NatWest Markets will submit a comment letter addressing the proposed standards in accordance with the Notice.

Very truly yours,

Bradley & Razook