Corporate & Investment Banking

Letter of Comment No: 8A
File Reference: 1082-154
Date Received: 12/21/95

December 17, 1995

Director of Research and Technical Activities Financial Accounting Standards Board 401 Merrit 7 P.O. Box 5116 Norwalk, CT 06856-5116 175 Water Street New York, NY 10038-4924 Telephone: (212) 602-4800

Re: File Reference 154-D

Dear Sir/Madam:

This letter should serve as written notice of the intent for Jonathan P. Stark from National Westminster Bank Plc to speak at the public hearing scheduled on February 20 and 21 regarding the exposure draft No. 154-D.

My phone number is (212) 602-2036 and my address is National Westminster Bank Plc; 175 Water Street; New York, NY 10038.

Please do not hesitate to call with any questions or comments.

Sincerely,

Jonathan P. Stark Vice President

Leasing & Asset Finance