





Financial Accounting Standards Board  
*2015-350 Disclosure Framework – Changes to the Disclosure Requirements for Fair value Measurement*  
February 12, 2016  
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statements will already have access to request such information and the relative cost of preparing and auditing the specific information is high for these entities.

Thank you for your attention to these matters and for considering our views. Please feel free to contact me (mgullette@aba.com; 202-663-4986) if you would like to discuss our views.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael L. Gullette". The signature is written in a cursive, flowing style.

Michael L. Gullette