

MEMO# 7131

July 24, 1995

SFAS 119 - DISCLOSURE ABOUT DERIVATIVE FINANCIAL INSTRUMENTS AND FAIR VALUE OF FINANCIAL INSTRUMENTS

July 24, 1995 TO: ACCOUNTING/TREASURERS COMMITTEE No. 28-95 RE: SFAS 119 -
DISCLOSURE ABOUT DERIVATIVE FINANCIAL INSTRUMENTS AND FAIR VALUE OF FINANCIAL
INSTRUMENTS

_____ As a follow-up
to our March 9, 1995 request for sample financial statements that contain SFAS 119
disclosures, we would like to request any additional sample financial statements that
contain derivative disclosures, including any related to derivatives held for "trading"
purposes. The Accounting Policy Subcommittee (APS) plans to accumulate, summarize, and
distribute the appropriate disclosures to the Accounting/Treasurers Committee as the first
step in our initiative to develop a mutual fund accounting "trends and techniques" manual.
Please forward fund financial statements that include the appropriate disclosures to:
Gregory M. Smith Investment Company Institute 1401 H Street, NW - 12th Floor
Washington, D.C. 20005-2148 Please send your fund financial statements to the Institute
prior to August 4, 1995. If you have any questions, please call Greg Smith at
(202)326-5851. Joe Grainger - APS Rich Thomas - APS

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