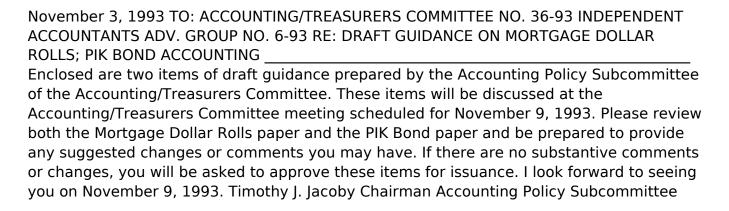
**MEMO# 5297** 

November 3, 1993

## DRAFT GUIDANCE ON MORTGAGE DOLLAR ROLLS; PIK BOND ACCOUNTING



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