

**MEMO# 16666**

October 14, 2003

## **DRAFT PAPER ON ACCOUNTING AND REPORTING FOR FUND MERGERS**

[16666] October 14, 2003 TO: ACCOUNTING/TREASURERS COMMITTEE No. 33-03 TAX COMMITTEE No. 65-03 RE: DRAFT PAPER ON ACCOUNTING AND REPORTING FOR FUND MERGERS Attached is a draft paper addressing fund mergers prepared by the Institute's Accounting Policy Subcommittee. The draft paper addresses accounting, tax, operations, and SEC filing issues associated with fund mergers. If you have any comments on the draft paper, please forward them to the undersigned (fax: 202/326-8314, e-mail: smith@ici.org) by November 28. Gregory M. Smith Director - Operations/Compliance & Fund Accounting Attachment (in .pdf format)

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