

FORBES MAGAZINE

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MALCOLM S. FORBES, JR.
PRESIDENT & CHIEF EXECUTIVE OFFICER
EDITOR-IN-CHIEF

January 28, 1994

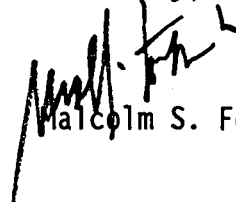
Mr. Dennis R. Beresford
Chairman
Financial Accounting Standards Board
401 Meritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Dear Mr. Beresford:

Seeing what the FASB is doing, one can rightly conclude that accounting is too important to leave to the accountants.

I've taken the liberty of passing your letter on to our Readers Say editor for possible use in an upcoming issue.

Sincerely,



Malcolm S. Forbes, Jr.

MSF/dhm