



**Michael Monahan**  
Director, Accounting Policy

October 28, 2011

Mary L. Schapiro, J.D.  
Chairman  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Mr. James F. Kroeker  
Chief Accountant  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: File Number 4-640 – SEC Roundtable on “Measurement Uncertainty in Financial Reporting”

Dear Chairman Schapiro and Mr. Kroeker,

I received the notice of the inaugural roundtable in the Financial Reporting Series with great interest, and would respectfully request the opportunity to have the American Council of Life Insurers (ACLI)<sup>1</sup> participate at the November 8 Roundtable with the investor community. ACLI has been actively involved in the complex global accounting standards and conversion project at the FASB and the IASB since its inception, and repeatedly has voiced strong support for the recognition of the role investors have in the ability to be able to adequately use financial statements and reports developed under such global reporting standards.

Without question, ACLI highly values the occasion to share in forums such as the Roundtable the insurance industry’s perspective on the key concerns pertaining to the financial reporting projects underway and the future of financial reporting. We, therefore, would like to request a seat at the Roundtable panel for Bradley Hunkler, Chair of the ACLI Accounting Committee and VP/CFO of Western-Southern Financial. I would like to participate as an observer.

Thank you in advance for your consideration, and we look forward to the event.

Cordially,

Michael Monahan  
Director, Accounting Policy

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<sup>1</sup> The American Council of Life Insurers represents more than 300 legal reserve life insurer and fraternal benefit society member companies operating in the United States. These member companies represent over 90% of the assets and premiums of the U.S. life insurance and annuity industry.

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