include in the explanatory material an analysis of the significance of liabilities in terms of past experience and probable risk.

Although the Bureau of the Budget and the Treasury Department were opposed to the provisions of S. 1013, as passed by the Senate, they have subsequently advised your committee that they would interpose no objection to the bill's enactment provided certain technical amendments were adopted to remove some of the operational difficulties which they felt would have been imposed under the Senate version of the measure.

Your committee has incorporated in the bill, as reported, modifications which it believes will reduce the cost of compiling the financial information required without impairing the usefulness of the report.

Your committee is unanimous in recommending enactment of this legislation.