

**THE COMMONWEALTH OF MASSACHUSETTS**  
Public Employee Retirement Administration Commission  
John W. McCormack Building, Room 1101  
One Ashburton Place, Boston, MA 02108  
(617) 727-9380

MEMORANDUM

TO: All Retirement Systems

FROM: Jim Waldman

RE: Pooled Funds

DATE: January 30, 1998

In order to facilitate the identification and classification of the various types of pooled funds, we are establishing or renaming ledger accounts for each type of asset classification. At the same time we are eliminating ledger accounts that are no longer being used. The use of these accounts will commence on January 1, 1998. We are attaching for your convenience a list of your system's pooled funds with the new ledger number identified. Please do not hesitate to contact me if you have any questions.

The following pooled ledger accounts are to be discontinued:

- 1172-Mutual or Commingled Real Estate Funds
- 1173-Mutual or Commingled Venture Capital Funds
- 1174-International Investments
- 1198-PRIT Cash Fund
- 1181-Treasurers' Masters Trust

The following pooled ledger accounts are to be added:

**For Short Term Investments:**

- 1101-Pooled Short Term Funds

**For Equities:**

- 1172-Pooled Domestic Equity Funds
- 1173-Pooled International Equity Funds
- 1174-Pooled Global Equity Funds (Domestic and International Equities)

**For Fixed Income Securities:**

- 1181-Pooled Domestic Fixed Income Funds
- 1182-Pooled International Fixed Income Funds
- 1183-Pooled Global Fixed Income Funds (Domestic and International Fixed Income)

**For Alternative Investments:**

- 1193-Pooled Alternative Investments/Private Equity (Venture Capital)

**For Real Estate Investments:**

- 1194-Pooled Real Estate Funds

**For Balanced Fund Investments:**

- 1195-Pooled Domestic Balanced Funds (Domestic Equities and Fixed Income)
- 1196-Pooled International Balanced Funds (International Equities and Fixed Income)