

MARKEM CORPORATION 150 CONGRESS STREET, KEENE, N. H. 03431

EXECUTIVE OFFICE

Letter of Comment No: 41

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December 19, 1995

Mr. Timothy S. Lucas
Director of Research and Technical Activities
Financial Accounting Standards Board
P. O. Box 5116
401 Merritt 7
Norwalk, CT 06856-5115

Dear Mr. Lucas:

We would like to inform you that MARKEM Corporation is very concerned about the issues raised in your "Exposure Draft-Consolidated Financial Statements: Policy and Procedures." We will not be making a spoken statement in Washington at the Public Hearings, but we will be submitting a written comment letter by the January 15 deadline.

Thank you for the opportunity to respond on this important issue.

Sincerely yours,



Thomas P. Putnam
Chairman

/jwg