

Letter of Comment No: 32B File Reference: 1082-154

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January 31, 1996

Mr. Timothy S. Lucas
Director, Research & Technical Activities
Financial Accounting Standards Board
40 Meritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Dear Mr. Lucas:

Sepracor representatives will not be available for the February 1996 public hearing in reference to Exposure Draft, Consolidated Financial Statements: Policy and Procedures.

Our unavailability however does not lessen our interest in this matter or defray from the issues summarized in our written response.

We again appreciate the opportunity to express our views on this exposure draft.

Sincerely,

Robert F. Scumaci Vice President

Corporate Controller