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Letter of Comment No: 23 File Reference: 1123-001 Date Received: 9 140

September 14, 2001

Mr. Timothy S. Lucas Director of Research Financial Accounting Standards Board 401 Merritt 7 Norwalk, CT 06856-5116

Re: Proposed Agenda Project on Disclosure of Information About Intangible
Assets Not Recognized in Financial Statements

Harenchar)

Dear Mr. Lucas:

Per a suggestion from Baruch Lev, I am writing to strongly support the proposed intangibles' disclosure agenda item. I sincerely hope the FASB will incorporate this item into the top of its agenda.

It is hard to find today a more timely, economically consequential, and intellectually stimulating accounting/reporting issue than intangibles. Your support is greatly appreciated.

Sincerely,

Ruth Harenchar

RH/neg