

Letter of Comment No: 35File Reference: 1082-154Date Received: $\frac{12}{2}\frac{1}{95}$

December 15, 1995

Mr. Timothy S. Lucas 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 BBN Corporation intends to make a statement at the Public hearings scheduled on February 20-21, 1996, concerning your "Exposure Draft-Consolidated Financial Statements: Policy and Procedures". We will submit a comment letter by your deadline of January 15, 1996.

Thank you for the opportunity to express our views on this important issue.

Sincerely,

Stephen R. Levy Chairman Emeritus