HALE AND DORR
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VIA FAX 203-849-9714

Financial Accounting Standards Board
File Reference #154-D
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Gentlemen:

Please be advised that Hale and Dorr wishes to speak at the public hearings to be held February 20-21 to comment on the Board's Exposure Draft on Consolidated Financial Statements: Policy and Procedures.

Sincerely,

David E. Redlick

David E. Redlick

DER:dg