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Letter of Comment No. 14

File Reference 1082-154

Date Received 12/15/95

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December 14, 1995

VIA FAX

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

Gentlemen:

Please be advised that Thermo Electron Corporation wishes to speak at the public hearings to be held February 20-21 to comment on the Boards Exposure Draft on Consolidated Financial Statements: Policy and Procedures.

Sincerely yours,

George N. Hatsopoulos Chairman of the Board and

Cocoge N. Hatropoule

President