

802.40; 801.40 (Non-profit formation)

February 8, 1996

Richard B. Smith, Esquire
Premerger Notification Office
Federal Trade Commission
Room 303
Sixth Street and Pennsylvania Avenue, N.W.
Washington, D. C. 20880

Dear Mr. Smith:

I've revised the attached letter to incorporate the points you raised in our recent telephone conversation. Please review the attached letter and let me know if the conclusions in the letter (as modified) are correct.

Thank you for your help in this matter.

Sincerely

Attachment

2/13/96 - Advised writer that, based on facts in attached letter, the formation of non-profit Dewco is a non-reportable event.

RBSmith

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