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Patricia J. Hodson

Federal-Preparer

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RE: Preliminary Views, Accounting for Social Insurance, Revised, dated October 23, 2006

Dear Ms. Comes,

Thank you for the opportunity to provide comments on the preliminary views of the proposed Statement of Federal Financial Accounting Standards, Accounting for Social Insurance, Revised. Mr. James Campbell asked me to send a response indicating that we have no comments.

Patricia J. Hodson
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