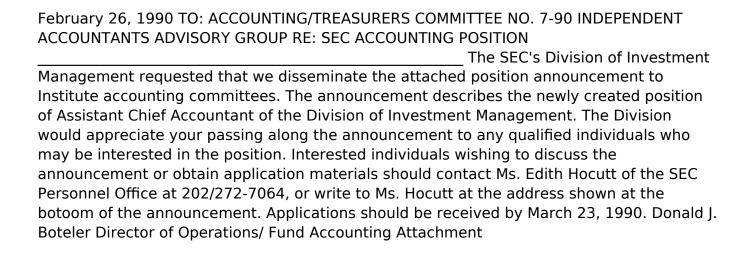


MEMO# 1738

February 26, 1990

SEC ACCOUNTING POSITION



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