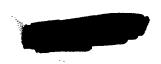
He award forder "in rints" thus attributable (a)	ر 7 ا
tithe foreign assets a person may rely in financial records even though they are not audital. Hose statements must relate to the most record fiscal year higher be 1991.	
Bureau or Competition, Koom 303 7 Pennsylvania Avenue N.W. Federal Trade Commission Washington, D.C. 20580	
Re: Notification Requirements in Connection with the Acquisition of Assets of a Foreign Company	
the acquisition of foreign assets.	
Part of the assets to be acquired include a facility which, due to a change in the industry, has been shut down for a part of 1991, and will continue to be shut down	

Part of the assets to be acquired include a facility which, due to a change in the industry, has been shut down for a part of 1991 and will continue to be shut down until such time as the industry changes and it becomes necessary to reopen the plant. Accordingly, sales attributable to the assets may be clearly ascertained at this time and at the time of the closing even though the audit of the financial statements of



Victor Cohen December 5, 1991

Corporation B will not have been completed at the time of the closing. The amount of sales into the United States in 1991 from the assets to be acquired is less than \$25,000,000. The audited financials for 1990 indicate that sales attributable to the assets

occurred after the end of the 1991 fiscal year but before the completion of the audit for Corporation B's financial statements for 1991, the exemption of Section 802.50(a)(2) would be available to Corporation A.

Please note that, in reliance on your advice, the parties to the proposed transaction described above do not intend to file a Notification and Report Form with the FTC or the Department of Justice in connection with the proposed transaction. Accordingly, please contact me at the confirmation of confirmation to confirm the foregoing summary of our telephone conversation or if you have any questions or further comments. We would appreciate it if you would contact the undersigned not later than December 11, 1991.

Thank you for your assistance.

