

February 4, 2004

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Wyeth
Incoming letter dated December 23, 2003

The proposal requests that the Board issue a policy statement publicly committing to use *in vitro* tests for assessing skin corrosion, skin absorption, skin irritation, phototoxicity and pyrogenicity endpoints, and generally committing to the elimination of product testing on animals in favor of validated *in vitro* alternatives. The proposal further requests that the Board formally request that relevant regulatory agencies accept validated *in vitro* tests as replacements to animal tests.

We are unable to concur in your view that Wyeth may exclude the proposal under rule 14a-8(i)(3). Accordingly, we do not believe that Wyeth may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(3).

We are unable to concur in your view that Wyeth may exclude the proposal under rule 14a-8(i)(7). Accordingly, we do not believe that Wyeth may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(7).

There appears to be some basis for your view that Wyeth may exclude the sentence that begins "This Stockholder Proposal is submitted by . . ." and ends ". . . 501 Front Street, Norfolk, Virginia" under rule 14a-8(l). Accordingly, it is our view that Wyeth may omit this sentence from the supporting statement under rule 14a-8(l).

Sincerely,



Anne Nguyen
Attorney-Advisor