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 “. . . 301 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