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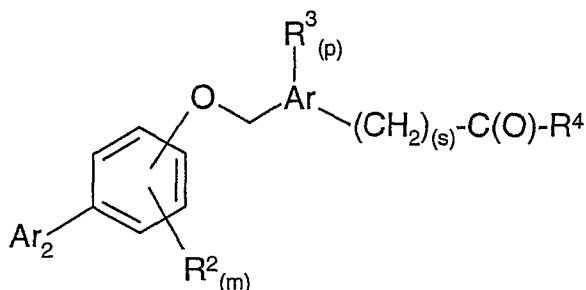
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(54) Title: BIARYLOXYMETHYLARENE CARBOXYLIC ACIDS



(I)

(57) Abstract: The present invention
 relates to compounds of Formula (I)
 wherein Ar, Ar₂, R², R³, R⁴, m, p and s are
 as defined in the description and claims,
 and pharmaceutically acceptable salts
 thereof. The compounds are useful for the
 treatment and/or prophylaxis of diseases
 that are associated with the activation of the
 glycogen synthase enzyme, such as diabetes.