From: <u>Slrosenfieldcpa@aol.com</u>

To: <u>Director - FASB</u>
Subject: (no subject)

Date: Friday, April 16, 2010 8:36:41 PM

I do <u>not</u> agree that medical malpractice claims should not be netted against insurance recoveries.

Entities purchase insurance to mitigate exposure to such risks. The only thing management cares about is the <u>net</u> out of pocket cash.

<u>Gross</u> details- if considered important to readers- can be presented in <u>notes</u>.