From: Len Tatore

Sent: Monday, September 10, 2001 8:58 AM

To: Shannyn Kirwan

Subject: FW: Request for comments

Letter of Comment No: Z File Reference: 1122-001 Date Received: 9/10/01

----Original Message----

From: Sherman Rosenfield [mailto:rosenfie@gateway.net]

Sent: Tuesday, September 04, 2001 11:01 AM

To: director@fasb.org

Cc: TIC Chair; AICPA TIC Liaison

Subject: Request for comments

The 2 proposed items (including info. about intangibles) are, as per the definitions, publicly held co. problems.

Accordingly, they should not be applicable to privately held enterprises.

Sherman L. Rosenfield, CPA

Miami, Fl.