From: Benson, Simon K.

To: Director - FASB

Subject: File Reference No. EITF090L

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## To Whom It May Concern:

My comments regarding the *Proposed Accounting Standards Update* regarding Charity Care disclosures are as follows:

Question 1: Do you agree that an entity's disclosure of a measure of charity care should be based on the direct and indirect costs of providing the charity care? If not, why not? What alternative measure would you prefer and why?

Health Care Entities should not measure and disclose charity care based on direct and indirect costs. Not all Health Care Entities are hospital based and/or not-for-profit 990 filers and, therefore, focused on cost reporting. Charity care should be measured as foregone revenues. The charity care revenue information is easily extracted from the billing system as each charity care patient should be denoted by a charity care write off code. In addition, the billing system information is patient and treatment-mix specific, thereby providing more accurate information. Measuring charity care by cost will not provide more comparable data among Health Care Entities. There are considerable cost differences between the numerous specialties of stand alone practices and between Hospital based providers. All Health Care Entities should have the ability to track and report charity care revenues from the billing software; Not all Health Care Entities are focused on a cost per patient. If the FASB wants to reduce diversity in practice, it should issue guidance further defining the lines between charity care, contractual, and bad debt adjustments among Health Care Entities.

Question 2: The Task Force considered requiring a measure of charity care based on the average rate collected from paying patients for similar services. Do you believe that this measure would be more meaningful for financial statement users than the cost to provide charity care and if so, why? If not, why do you believe cost is more meaningful?

I agree with this concept. Reporting charity care at estimated net patient revenues provides financial statement users a better understanding of the value of services provided to charity care patients and the surrounding community, and is then comparable to the net patient revenues reported on the income statement. The Task Force may also consider using Medicare rates as a measure of charity care. That would also provide comparable data among reporting entities.

Question 3: Do you agree that the amendments in this proposed Update should be applied retrospectively? If not, why not?

I do not agree with the proposed amendments be applied retrospectively. As noted above, many healthcare companies that are providers under Medicare Part B do not track *costs* of charity care.

Question 4: Do you anticipate that there would be significant changes in accounting systems or information gathering to implement the provisions of the proposed Update? If yes, please explain.

Yes. As noted above not all Health Care Entities are cost reporting focused, therefore new reporting systems/models would need to be implemented to report the information as well as new internal control systems surrounding the reporting to ensure validity, reasonableness, etc. The additional hours involved do not justify the disclosure when more pertinent and reliable information is readily available from the billing software.

Question 5: How much time do you believe would be necessary for you to efficiently implement the provisions of this proposed Update?

I believe the initial setup would require approximately 200 – 300 man hours of the Company's time allocated between compilation of data, review by multiple parties within the organization, and internal auditor involvement. In addition, the external audit firm will incur more time to review the calculation, thereby increasing their audit fees, further burdening reporting entities.

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Thank you