

From: Len Tatore
Sent: Monday, September 10, 2001 8:58 AM
To: Shannyn Kirwan
Subject: FW: Request for comments

Letter of Comment No: 7
File Reference: 1123-001
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.