

**Buchanan Ingersoll**  
PROFESSIONAL CORPORATION

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**VIA ELECTRONIC MAIL AND REGULAR MAIL.**

Director of Research and Technical Activities  
File Reference No. 194-B  
Financial Accounting Standards Board  
401 Merritt 7  
PO Box 5116  
Norwalk, CT 06856-5116

Letter of Comment No: 48A  
File Reference: 1082-194R  
Date Received: 6/14/99


Re: Supplement to Comment of UPMC Health System to Financial Accounting Standards Board Regarding Exposure Draft No. 194-B

Dear Sir:

We have reviewed the eight test cases that appeared on the Financial Accounting Standards Board ("FASB") internet website that were chosen to test the application of the definition of "control" in FASB Exposure Draft No. 194-B (Consolidated Financial Statements: Purpose and Policy). It appears that none of the test cases are even remotely similar to a typical nonprofit healthcare system. We are concerned that, without test cases in a nonprofit healthcare setting, the fundamental inappropriateness of the concept of "control" (as that concept is applied to the nonprofit healthcare industry) may not be sufficiently analyzed and tested in the FASB decision-making process.

We appreciate your consideration of our previous comment, as well as this supplement to that comment. Further information or clarification on the issues presented will gladly be provided by Thomas E. Boyle, Esq. (412-562-8823) or Janice M. Smith, CPA, Esq. (412-562-8940) of Buchanan Ingersoll Professional Corporation, or George A. Huber, Esq., General Counsel of UPMC Health System (412-647-8470).

Very truly yours,

  
Thomas E. Boyle

Enclosure

cc: George A. Huber, Esq.  
Janice M. Smith, CPA, Esq.