

From: Srosenfieldcpa@aol.com
To: [Director - FASB](#)
Subject: File reference 1760-100
Date: Tuesday, December 29, 2009 3:02:05 PM

The requirement for privately held entities to disclose the date through which subsequent events have been reviewed should also be eliminated.

This requirement, in my opinion, adds no value to readers of privately held entity financial statements- and only creates more "boiler plate" disclosures.

Let's just return to the concept of allowing readers to assume that subsequent events have been reviewed through the date of the auditor's report.

Thank you

Sherman Rosenfield, CPA
Per-diem Quality Control Reviewer for Local Firms
561 739 8282