



U.S. Securities and Exchange Commission

Tips, Complaints, and Referrals

Summary Page - After Submission

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The Complaint Form questions that you responded to, the answers you entered for those questions, and any documents that you have uploaded to this TCR are listed below.

Submission Number: 17503-469-095-013

Thank you for contacting the United States Securities and Exchange Commission. This automated response with your Submission Number confirms that your submission has been received successfully. Please write down your Submission Number or print/save a copy of your submission for future reference. Once you navigate away from this page you will not be able to get back to your submission.

We are always interested in hearing from the public, and your submission will be given careful consideration in view of the Commission's overall responsibilities under the federal securities laws. Please note, however, that it is the Commission's policy to conduct its investigations on a non-public basis in order to preserve the integrity of its investigative process. Subject to the provisions of the Freedom of Information Act, we cannot disclose to you any information which we may gather, nor can we confirm the existence or non-existence of an investigation, unless such information is made a matter of public record in proceedings brought before the Commission or the courts. Therefore, this may be the only response that you receive. If you want to learn more about how the Commission handles inquiries or complaints, please

visit http://www.sec.gov/complaint/info_tipscomplaint.shtml.

What is your complaint about?

Please select the option that best describes your complaint.

Other

Is this supplemental information to a previous complaint?

Yes

What is the Submission Number of the previous complaint?

TCR17474056062345

In your own words, describe the conduct or situation you are complaining about.

Over time, entities embezzled cash by either listing their bad debt value (1) As an income statement expense, (2) As an income statement Contra-Revenue, or (3) Up, and off of the income statement all together to, allegedly, comply with FASB ASU 2014-09.

However, as you will see in the attached analysis, any time that an entity "considers" their bad debt value as ONLY a deduction (instead of as positive "Good Debt Revenue," and ALSO as negative "Bad Debt Expense"), they are just embezzling cash.

The primary clincher, that is, the primary reason why you should believe me is in "Book B," because in that book, I prove that entities really NEVER added back their bad debt expense value on their SCF (Statements of Cash Flows) report, and then concurrent with allegedly, but incorrectly implementing FASB ASU 2014-09, they stopped listing "Provision for Bad Debts" on their SCF report.

Dates, below, are 12/31/1999, because I believe that this embezzling cash fraud started WAY before the most recent turn of the century.

Are you having or have you had difficulty getting access to your funds or securities?

No

Did you suffer a loss?

No

When did you become aware of the conduct? (mm/dd/yyyy)

12/31/1999

When did the conduct begin? (mm/dd/yyyy)

12/31/1999

Is the conduct ongoing?

Yes

Has the individual or firm acknowledged the conduct?

No

How did you learn about the conduct? You may select more than one answer.

Publicly available information, SEC filings

Have you taken any action regarding your complaint? You may select more than one answer.

Complained to firm, Complained to other regulator, Complained to SEC, Complained to law enforcement, Complained to other, Other

Provide details.

I complain to anyone who will listen, but since (I believe that) everyone is involved in this fraud, no one will ever help me to stop this fraud. All levels of government embezzle cash this way, and all entities, large & small, also embezzle cash this way (which is by simply expensing cash that is then embezzled). I'm sure that the SEC will ALSO do nothing about this, but I'm still submitting this TCR, because it's the right thing to do.

Who are you complaining about?

Person or Firm 1**Are you complaining about a person or a firm?**

Firm

Select the title that best describes the firm the complaint is about.

Accounting Firm

Are you or were you associated with the person or firm when the alleged conduct occurred?

No

Identifier Type

Unknown

Are you a current or former Employee, Officer, Partner, or Employee Director of any entity you are complaining about?

No

Are you a current or former Non-Employee Director, Consultant, Contractor or Trustee of any entity you are complaining about?

No

Firm Name

KPMG, LLP

Street Address

100 N Tampa St

Address (Continued)

Suite 1700

Zip / Postal Code

33602

City

TAMPA

State / Province

FL

Work Phone

813-223-1466

Website

kpmg.com/xx/en/home.html

If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?

No

Person or Firm 2

Are you complaining about a person or a firm?

Firm

Select the title that best describes the firm the complaint is about.

Other

For Other Firm, please specify.

Florida Health Sciences Center, Inc and Subsidiaries

Are you or were you associated with the person or firm when the alleged conduct occurred?

No

Identifier Type

Unknown

Are you a current or former Employee, Officer, Partner, or Employee Director of any entity you are complaining about?

No

Are you a current or former Non-Employee Director, Consultant, Contractor or Trustee of any entity you are complaining about?

No

Firm Name

Tampa General Hospital

Street Address

1 Tampa General Circle

Zip / Postal Code

33602

City

TAMPA

State / Province

FL

Work Phone

813-844-7000

Website

<https://www.tgh.org/>

If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?

No

Which investment products are involved?

1. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer or employee of the Department of Justice; the Securities and Exchange Commission; the Comptroller of the Currency; the Board of Governors of the Federal Reserve System; the Federal Deposit Insurance Corporation; the Office of Thrift Supervision; the Public Company Accounting Oversight Board; any law enforcement organization; or any national securities exchange, registered securities association, registered clearing agency, or the Municipal Securities Rulemaking Board?

No

2. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer, or employee of a foreign government, any political subdivision, department, agency, or instrumentality of a foreign government, or any other foreign financial regulatory authority as that term is defined in Section 3(a)(52) of the Securities Exchange Act of 1934 (15 U.S.C. Section §78c(a)(52))?

No

3. Did you acquire the information being submitted to us through the performance of an engagement required under the federal securities laws by an independent public accountant?

No

4. Are you providing this information pursuant to a cooperation agreement with the SEC or another agency or organization?

No

5. Are you a spouse, parent, child, or sibling of a member or employee of the SEC, or do you reside in the same household as a member or employee of the SEC?

No

6. Have you or anyone representing you received any request, inquiry or demand that relates to the subject matter of your submission (i) from the SEC; (ii) in connection with an investigation, inspection or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or (iii) in connection with an investigation by Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?

No

7. Are you currently a subject or target of a criminal investigation, or have you been convicted of a criminal violation, in connection with the information you are submitting to the SEC?

No

8. Did you acquire the information being provided to us from any person described in Questions 1 through 7?

No

I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information, and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.

Agree

Attach Files

Upload Document(s)

- *TGH Book 1 R - Summary.pdf* (390.87 KB)
- *TGH Book A.pdf* (756.21 KB)
- *TGH Book B.pdf* (396.62 KB)
- *TGH Book C.pdf* (409.94 KB)
- *TGH Book D.pdf* (377.85 KB)
- *TGH Book E.pdf* (152.89 KB)
- *TGH Book F.pdf* (1.44 MB)
- *TGH Book G.pdf* (2.12 MB)
- *TGH Book 1 R - Summary.xlsx* (51.3 KB)
- *TGH Book A.xlsx* (35.14 KB)
- *TGH Book B.xlsx* (36.12 KB)
- *TGH Book C.xlsx* (39.92 KB)
- *TGH Book D.xlsx* (35.02 KB)
- *TGH Book F.xlsx* (477.18 KB)
- *TGH Book G.xlsx* (161.94 KB)