

Date

Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7
PO BOX 5116
Norwalk, CT 06856-5116

Dear Director of Research and Technical Activities,

This letter is in response to **insert the Exposure Draft Responding to**, thank you for the opportunity to provide comment on this Government Accounting Standards Board (GASB) Proposal.

Provide background information establishing writers perspective I have been involved as a preparer of government financial statements for over twenty years at both the state and local level. Based on that background and experience I would like to submit the following comments related to **"Project XXXX"**.

State your support or opposition to the proposed standard. Include information that informed your approach or information you want the board to consider during their deliberations. For example:

In general I am in agreement with improving the standards related to XXXXX.

I do have considerable concerns around several aspects of this standard including the exclusion of

Insert final thoughts on the standard that you want the GASB Board to consider. For example:

State and local government financial statements are already long and complex making them difficult for the average citizen to read and understand. Adding additional complexity to the financial statements which do not align with budgetary accounting or other accounting concepts will make government financial statements more difficult and costly to prepare and audit.

Sincerely,

Name

Title