Letter of Comment No. 113 File Reference: 34-E Date Received: 10/6/11

## **Outline of Comments for October 14, 2011 Public hearing**

## **Accounting and Financial Reporting for Pensions**

| I.   | General Comments                      |
|------|---------------------------------------|
|      | <ul><li>Added value</li></ul>         |
|      | <ul> <li>Agency liability</li> </ul>  |
|      | <ul><li>Financial reporting</li></ul> |
| II.  | <b>Specific Comments</b>              |
|      | □ Costs                               |
|      | □ Timeline                            |
|      | <ul><li>Deadline</li></ul>            |
| III. | Field Test results and Findings       |
|      | □ Time spent                          |
|      | □ Costs ¯                             |