

From: Anne Rethmel [mailto:tiffintwp@hotmail.com]
Sent: Monday, October 10, 2011 10:41 AM
To: Director - GASB
Subject: Project No. E-34 Comments

As the clerk of a small township in Northwestern Ohio that participates in the Ohio Public Employees Retirement System, I am concerned that the proposed reporting requirements of the amended GASB Statement 25 and GASB Statement 27 will place additional reporting burdens on Tiffin Township. This added reporting requirement will not significantly affect the financial reporting of the township.

Anne D. Rethmel, Clerk
Tiffin Township
Defiance County, Ohio