

**From:** Ann Brower [mailto:abrower@lakemt.gov]  
**Sent:** Tuesday, October 11, 2011 4:52 PM  
**To:** Director - GASB; MACO  
**Subject:** GASB Pension Accounting and Financial Reporting Proposals COMMENT

Director of Research and Technical Activities  
Project No. E-34  
Governmental Accounting Standards Board  
401 Merritt 7, PO Box 5116  
Norwalk, CT 06856-5116

To whom it may concern:

This email is to serve as Lake County Commissioners comments regarding **GASB Pension Accounting and Financial Reporting Proposals.**

We do not feel this is necessary nor beneficial in any way. Many GASB rules have overcomplicated without addressing the issue, please do NOT add this to them. This will not be beneficial to the taxpayers when reading our financial statements. Nor would it be an effective use of their money. We cannot indorse placing burdens of this magnitude on small local governments with limited resources of time, staff and money.

We implore you to think of the complete impact this proposal would have on the public and local governments.

Sincerely,

Lake County Commissioners  
406-883-7204