

THOMAS P. DINAPOLI
STATE COMPTROLLER



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ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

October 20, 2011

Mr. David Bean
Director of Research and Technical Activities
Governmental Accounting Standards Board
Project No. 25-19
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Dear Mr. Bean:

On behalf of the New York State Office of the State Comptroller, I am pleased to respond to the Governmental Accounting Standards Board Exposure Draft (ED), Proposed Statement of the Governmental Accounting Standards Board entitled "*Technical Corrections, an amendment of GASB Statements No. 10 and No. 62*". I agree with the ED as presented and have no comments.

Thank you for providing the opportunity to comment on this ED. If you have any questions or require further details concerning my comments, please feel free to contact me at (518) 486-1233.

Sincerely,

A handwritten signature in black ink that reads "David J. Hasso".

David J. Hasso, CPA, CGFM
Executive Director
Bureau of Financial Reporting and
Oil Spill Remediation