



November 18, 2015

Mr. David Bean, Director of Research and Technical Activities
Project No. 24-16ED
Governmental Accounting Standards Board
401 Merritt 7, P.O. Box 5116
Norwalk, CT 06856-5116

RE: GASB Exposure Draft – *Implementation Guide No. 20XX-X, Implementation Guidance Update – 20XX*

Dear Mr. Bean:

We appreciate the opportunity to respond to the GASB's Exposure Draft (ED) document entitled *Implementation Guide No. 20XX-X, Implementation Guidance Update – 20XX-X*.

We agree with the GASB's opinion in paragraph A4 of Appendix A that going forward Implementation Guide questions that will be impacted by new pronouncements will be addressed within the exposure drafts of those new pronouncements. This will make the review of the changes to the Implementation Guide easier and more efficient because they will be done while reviewing and responding to the new pronouncement.

If you have questions or need additional information regarding this response, please do not hesitate to contact Kim Knight at (515) 281-6523.

Sincerely,

Calvin McKelvogue

Calvin McKelvogue, Chief Operating Officer
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