



Doug A. Ringler, CPA, CIA  
Auditor General

November 30, 2015

Mr. David R. 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

Dear Mr. Bean:

We appreciate the opportunity to respond to the Governmental Accounting Standards Board's exposure draft titled *Implementation Guide No. 20XX-X*, Implementation Guidance Update – 20XX. We consider the questions presented as beneficial to both preparers and auditors and we agree with the responses provided. The responses clarifying GASB Statements No. 73 and 74 will be particularly beneficial.

If you have any questions regarding our comments, please contact me or Craig M. Murray, Director of Professional Practice.

Sincerely,



Doug Ringler  
Auditor General

c: C. Murray, CPA, CIA

Via e-mail