

c. Your ability to assess interperiod equity? Consistency in the recording of these situations will permit the appropriate periods to be charged for the services provided.

13. Do you agree or disagree with the GASB's proposals regarding governments participating in defined contribution pension plans? Why do you agree or disagree? I agree since I have no problem with the way that defined contribution plans are presented.

14. How would these proposals affect any or all of the following:

a. The usefulness of the information to the analyses you perform, the work you do, or the decisions you make? No material changes indicates that the standard has stood the test of time and there is no need for me to change my analyses.

b. Your ability to assess a government's accountability? Use of defined contribution plans provide fewer financial risks for governments and lessen the need for closer accountability from elected officials.

c. Your ability to assess interperiod equity? Each employee's contribution is charged to the appropriate period and interperiod equity is not materially impacted.

Respectfully submitted,

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