Letter of Comment No. 108 File Reference: 34-E Date Received: 10/5/11

From: Trish Copeland

Sent: Tuesday, October 04, 2011 1:58 PM

To: Director - GASB

Subject: Fwd: OPERS Employer Notice

Dear Director:

Please include the voice of our tiny village in with those that do not want to see your new changes take effect. With the stipulations your group imposes on small villages like mine, you will take away the chance for anyone to be elected to a clerk's position. You are trying to make everything much more difficult so that only a highly trained CPA can do the job. AND SMALL TOWNS CANNOT AFFORD THAT!

Thank you for your consideration

Trish Copeland, Clerk Village of Scio 309 East Main St. PO Box 307 Scio, OH 43988-0307