

THOMAS P. DINAPOLI  
STATE COMPTROLLER



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ALBANY, NEW YORK 12236

STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

April 25, 2012

Mr. David Bean  
Director of Research and Technical Activities  
Governmental Accounting Standards Board  
Project No. 3-17  
401 Merritt 7  
P.O. Box 5116  
Norwalk, CT 06856-5116

Dear Mr. Bean:

On behalf of the 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 on "*Government Combinations and Disposals of Government Operations*". I generally agree with the ED as presented and have no comments to share with the Board.

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) 486-1234.

Sincerely,

A handwritten signature in cursive script that reads "Suzette Baker".

Suzette Baker, CPA, CGFM  
Executive Director  
Bureau of Financial Reporting and  
Oil Spill Remediation