February 22, 2019

Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7, P.O. Box 5116
Norwalk, CT 06856-5116

Project No. 3-13

Dear Sir:

We appreciate the opportunity to comment on the exposure draft, GASB Implementation Guide, Fiduciary Activities.

We appreciate the issuance of an implementation guide to provide more detailed information on the complex issues presented on this topic. We find the question and answer format to be very helpful.

Thank you for the opportunity to participate in the standard-setting process.

Sincerely,

Brenda Morris, CPA
Chief Financial Officer