

**From:** Stephen Amberg  
**Sent:** Wednesday, December 10, 2014  
**To:** Director - GASB  
**Subject:** Project No. 19-20E Comment

Dear Director of Research and Technical Activities,

In regards to GASB's proposed new standards for accounting for state and local government tax subsidies for economic development (Project No. 19-20E), I urge you to adopt an appropriate definition of such subsidies that is broad enough to capture the various kinds of tax subsidies, which are not yet included, such as TIFS and performance incentives. I also urge you to adopt a multi-year time frame for accounting for the costs of these subsidies, just as we are interested in the future costs of public pensions.

Thank you for your initiative on this important matter that will enhance the public interest in transparent government, which is vital to our democracy.

Sincerely,

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