



California State Teachers'
Retirement System
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December 19, 2016

Director of Research and Technical Activities
Project No. 34-1E
Governmental Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Re: The Exposure Draft of Implementation Guide No. 201X-X

Dear Director of Research and Technical Activities:

I am writing to you on behalf of California State Teachers' Retirement System (CalSTRS) in response to the Governmental Accounting Standards Board's (GASB) Exposure Draft (ED) of ***Proposed Implementation Guide No. 201X-X, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans***. We have reviewed the proposed questions and answers and agree that this proposed implementation guide provides guidance that clarifies, explains, or elaborates on the requirements of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, to the extent that the topic is applicable to CalSTRS.

Please contact me at RMadsen@CalSTRS.com should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to be "RM", is written over the word "Sincerely,". The signature is stylized and extends to the right across the line.

Robin Madsen
Chief Financial Officer