



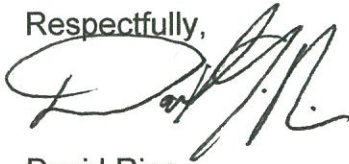
Government Accounting Standards Board

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We have discussed these proposed changes with the Board and management. We are unanimous in the belief that the standards governing the fund level financial statements should not be changed. Additionally, unanimous was the belief that the Government-wide financial statements are becoming less useful as a management tool and that the concept of "deferred inflows and outflows" is foreign and not easily explained to the citizenry.

We ask that you reconsider your direction in this effort and not change the reporting model. We thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read 'David Rice', written over the word 'Respectfully,'.

David Rice  
Fire Chief