

THOMAS P. DINAPOLI
STATE COMPTROLLER



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ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

January 15, 2019

Mr. David Bean
Director of Research and Technical Activities
Governmental Accounting Standards Board
Project No. 24-16d
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Dear Mr. Bean:

On behalf of the Office of the New York State Comptroller, we are pleased to respond to the Governmental Accounting Standards Board (Board) Exposure Draft (ED), on "*Implementation Guidance Update-2019*".

We do not have any comments to this ED at this time.

Thank you for this opportunity to comment. If you have any questions or require further details, please feel free to contact me at (518) 486-1234.

Sincerely,

A handwritten signature in black ink, appearing to read "Deborah J. Hilson".

Deborah J. Hilson
Director
Bureau of Financial Reporting and
Oil Spill Remediation