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Letter of Comment No. 004  
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January 23, 2019

Mr. David Bean  
Director of Research and Technical Activities, Project No. 24-16d  
Governmental Accounting Standards Board  
Norwalk, CT  
Via email: [director@gasb.org](mailto:director@gasb.org)

Dear Mr. Bean:

On behalf of the professionals serving governmental entity clients at CliftonLarsonAllen LLP (CLA), we appreciate the opportunity to comment on the Exposure Draft: *Implementation Guidance Update—2019* Project No. 24-16d.

We appreciate the Board's efforts to issue implementation guidance to address practice issues incurred. The topics, discussion, and answers provided in this exposure draft will also promote consistency in financial reporting as preparers uniformly adopt these reporting clarifications.

In closing, we thank the Board for this proposal to clarify accounting for the various topics included in the exposure draft, and we fully support the adoption of the proposed implementation guidance.

Respectfully submitted by

A handwritten signature in black ink that reads 'CliftonLarsonAllen LLP' in a cursive, flowing script.

**CliftonLarsonAllen LLP**