



Iowa Department of Administrative Services

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Governor Kim Reynolds
Lt. Governor Adam Gregg

Janet Phipps, Director

January 25, 2019

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

National Association of State Comptrollers
449 Lewis Hargett Circle, Suite 290
Lexington, Kentucky 40503-3590

RE: GASB ED – Implementation Guidance Update - 2019

Dear Mr. Bean:

Thank you for the opportunity to respond to the GASB's Exposure Draft (ED) – *Implementation Guidance Update - 2019*. We appreciate the new guidance and clarifications provided in this ED.

If you have any questions or need additional information regarding this response, please do not hesitate to contact Lisa Dooly at (515) 281-4098.

Sincerely,

Jay Cleveland

Jay Cleveland, Chief Operating Officer
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