



January 30, 2019

Via electronic mail

Governmental Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

RE: Implementation Guidance Update, Project No. 24-16d

Thank you for the opportunity to comment on the Governmental Accounting Standards Board's (GASB) Implementation Guidance Update, Project No. 24-16d. The Pennsylvania Institute of Certified Public Accountants (PICPA) appreciates GASB's continual efforts to listen to the feedback of preparers and interested stakeholders to provide consistent and relevant financial reporting for our governmental agencies.

We did not have any comments on the items presented in the Guidance. We appreciate GASB's diligence to identify and respond to implementation issues.

Once again, on behalf of the PICPA, we would like to thank the GASB for its efforts in preparing this Invitation to Comment and for the opportunity to offer comments. Please feel free to contact us if you have any questions.

Respectfully submitted,

A handwritten signature in black ink that reads "Cynthia L. Bergvall".

Cynthia Bergvall, CPA, Chair
PICPA GASB Subcommittee
Committee on Local Auditing and Accounting