

Missouri Department of Transportation
Patrick K. McKenna, Director

1.888.ASK MODOT (275.6636)

Letter of Comment No. 003
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Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7, P O Box 5116
Norwalk, CT 06856-5116

Project No. 3-24


Dear Sir:

Thank you for the opportunity to comment on the exposure draft, *Proposed Implementation Guide: Leases*.

We appreciate the use of an implementation guide to provide detailed information on complex issues. We find the question and answer format to be helpful.

Thanks again for allowing us to participate in the standard-setting process.

Sincerely,



Brenda Morris, CPA
Chief Financial Officer



Our mission is to provide a world-class transportation system that is safe, innovative, reliable and dedicated to a prosperous Missouri.

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