

**From:** Evie Cooper <eviecooper@att.net>  
**Sent:** Friday, February 26, 2021 10:52 AM  
**To:** GASB Director <director@gasb.org>  
**Subject:** Projects 3-20 and 3-25

Dear Director Bean:

Thank you for the opportunity to comment on Project Nos. 3-20 and 3-25.

It is my opinion that government accounting must be held to all the same standards as any business or corporation, and therefore the same comprehensive financial reporting requirements should always be utilized by all units of government. To do anything differently from an accounting standpoint is both very deceptive and certainly unfair to the tax paying public. All long term liabilities must be easily recognized, or the financial statements are of no true value to those reviewing them, nor to those evaluating them for decision making purposes.

Again, thank you for the opportunity to comment.

Sincerely,

Evelyn Cooper  
670 S. Eaton Ct.  
Lake Forest, IL 60045