



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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December 15, 2016

David Bean, Director of Research and Technical Activities
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Via email: director@gasb.org

Re: Project No. 34-1E

Dear Mr. Bean:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the GASB Invitation to Comment on the Exposure Draft Project No. 34-1E. These comments were prepared based on a review by the FGFOA members, its Technical Resources Committee, and the Board of Directors.

We understand that the ED is being exposed for public comment and upon its adoption will offer clarification, explanations and elaborations on the requirements of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. We concur with the guidance offered in the ED and are of the opinion that it will prove to be helpful for practitioners by clarifying and defining the many facets of Statement No. 74.

We would like to thank the GASB for its efforts in preparing the ED and for the opportunity to respond. Feel free to contact me at (352) 753-0421 or Sarah.Koser@DistrictGov.org.

Sincerely,

Sarah Koser, CPA, CGFP, CPFO
President