

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

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ROBERT H. ATTMORE
Chairman

July 6, 2010

Ms. Melissa Gallagher
Chair
Technical Accounting Review Committee
C/O Illinois GFOA
City of Rolling Meadows
3600 Kirchoff Road
Rolling Meadows, IL 60008

Dear Ms. Gallagher:

On behalf of the GASB Board, I want to thank you for commenting on the Board's Exposure Draft, *The Financial Reporting Entity—an amendment of GASB Statements No. 14 and No. 34*. Copies of your comments were distributed to all members of the Board for their individual consideration. In addition, the staff analyzes all comments received by specific issue, and the Board reads that analysis. Accordingly, most of your response is read more than once by the Board members. A copy also has been placed in our public record.

Due to the large volume of comment letters and phone calls on GASB documents, the staff does not respond separately to individual suggestions made or questions raised in comment letters. However, the Board will carefully consider the information you have provided in your letter and the viewpoints you have expressed.

Thanks again for submitting your comments. I hope you will continue your active interest and participation in our standards-setting work.

Sincerely,

Robert H. Attmore