



July 31, 2014

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

RE: Project No. 34-1E

On behalf of the PICPA Committee on Local Government Accounting and Auditing and the members of the PICPA we are submitting our comments on the Project No. 34-1E Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions

We agree with the approaches outlined in the Standard. They are consistent with the new Pension framework and will enhance the clarity of reporting.

Respectfully submitted,

A handwritten signature in black ink, reading "Cynthia Bergvall". The signature is written in a cursive, flowing style.

Cynthia Bergvall, Chair GASB Subcommittee of the PICPA Local Government Accounting and Auditing Committee  
For the PICPA Local Government Accounting and Auditing Committee