

THOMAS P. DINAPOLI
STATE COMPTROLLER



STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

Letter of Comment No. 13
File Reference: OPEB2_IG75
Date Received: 10/2/2017

110 STATE STREET
ALBANY, NEW YORK 12236

September 22, 2017

Mr. David Bean
Director of Research and Technical Activities
Governmental Accounting Standards Board
Project No. 34-1E
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Dear Mr. Bean:

On behalf of the Office of the State Comptroller, we are pleased to respond to the Governmental Accounting Standards Board Exposure Draft (ED) related to *"Implementation Guide No. 201X-Z, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues related to OPEB Plan Reporting)"*.

We generally agree with the ED and have no further comments.

Thank you for providing the opportunity to respond to this ED. If you have any questions, please feel free to contact me at (518) 486-1234.

Sincerely,

A handwritten signature in black ink, appearing to read "Deborah J. Hilson".

Deborah J. Hilson
Executive Director
Bureau of Financial Reporting and
Oil Spill Remediation