



Virginia Government Finance Officers' Association

'Developing Governmental and Financial Leaders'

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Director of Research and Technical Activities – Project No. 3-17
Governmental Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

Subject: Response to Exposure Draft: *Government Combinations and Disposals of Government Operations*

Dear Mr. Chairman and Members of the Board,

The Virginia Government Finance Officers' Association (VGFOA) appreciates the opportunity to work with the Governmental Accounting Standards Board (GASB) in the due process of improving accounting and financial reporting standards for government combinations and disposals of government operations.

In general, we agree with the exposure draft and have no comments regarding the suggested amendments.

The VGFOA appreciates the opportunity to comment on this Exposure Draft and to work with the GASB for improving financial recording and reporting for governmental entities. Thank you for your consideration.

A handwritten signature in black ink, appearing to read 'P. Weiler', is written above the typed name.

Patricia A. Weiler
VGFOA President