

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD**

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ROBERT H. ATTMORE  
Chairman

October 23, 2008

Ms. Tina M. Smigielski  
Chair  
Technical Accounting Review Committee  
C/O Illinois GFOA  
Director of Finance/Village of Gurnee  
325 N. O'Plaine Road  
Gurnee, IL 60031

Dear Ms. Smigielski:

On behalf of the GASB Board, I want to thank you for commenting on the Board's Exposure Drafts, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, and *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards* and the Board's Request for Response, *Suggested Guidelines for Voluntary Reporting of SEA Performance and Information*. 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. Copies also have 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 letters 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,

A handwritten signature in black ink, appearing to read "R. H. Attmore". The signature is written in a cursive, flowing style.

Robert H. Attmore