

September 12, 2013

Financial Accounting Foundation
401 Merritt 7, P O Box 5116
Norwalk, CT 06856

Project: GASB Scope

Dear Sirs:

We appreciate the opportunity to provide comments on the proposal titled *GASB Scope of Authority: Consultation Process*.

We believe the proposal will balance the Trustees' responsibility for oversight without hindering the GASB's independence.

Thank you for the opportunity to participate in this very important process.

Sincerely,



Brenda Morris, CPA
Financial Services Director