



November 9, 2015

Mr. David Bean
Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7
Norwalk, CT 06856-5116

Dear Mr. Bean:

On behalf of the National Association of State Auditors, Comptrollers and Treasurers, we appreciate the opportunity to respond to the Governmental Accounting Standards Board's Exposure Draft (ED), *Accounting and Financial Reporting for Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*.

We agree with the provisions of the ED and specifically, appreciate the Board providing relief to certain governments participating in private or federally-sponsored, multiple-employer defined benefit pension plans, as those certain governments would not be able to obtain the information necessary to comply with GASB Statement No. 68.

Should you have any questions or need additional information regarding our response, please contact Kim O'Ryan of NASACT at (859) 276-1147 or me at (515) 281-4877.

Sincerely,

Calvin McKelvogue
President, NASACT
Chief Operating Officer, Iowa