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| Agency LetterheadMMMM DD, 2021 |
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| Deborah Hilson Director, Bureau of Financial Reporting and Oil Spill RemediationOffice of the State Comptroller110 State Street, Maildrop 9-7 |
| Albany, NY 12236 |
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| Ms. Hilson,  |

I am providing this letter in connection with the Office of the State Comptroller’s initiative to identify all applicable agreements subject to reporting under GASB 87 (Leases), GASB 94 (Public-Private/Public-Public Partnerships), and GASB 96 (Subscription-Based Information Technology Arrangements).

Our agency has performed the steps below to review all of our agreements that will be active as of **February 1, 2021**.

Step 1: Reviewed Open Book

Step 2:

Our agency has completed the above steps and I believe that the steps we have taken are sufficient to identify all agreements because [insert reasons here]. Additionally, we have maintained sufficient documentation that these steps can be reviewed and performed by BFR or auditors.

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| Very truly yours, |
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| [Agency Name] |
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| Jane D. Doe |
| *Chief Financial Officer* |