



State of Alabama
Department of Finance
Office of the State Comptroller

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Michael G. Hudson
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October 14, 2009

MEMORANDUM

TO: Chief Fiscal Officers

FROM: Michael G. Hudson *MGH*
Acting State Comptroller

SUBJECT: Financial Statements for 2009

The Comptroller's Office is beginning preparation of the State's 2009 *Comprehensive Annual Financial Report (CAFR)*. As part of the preparation process, all departments are required to make adjustments and accruals for accounting events that have not been captured through daily transactions as well as certain note disclosures. Enclosed you will find a list of the specific items requiring action on your part along with written guidance on each item expected from your department. Please provide all information **no later than October 30, 2009**.

If you have any questions, please contact Tashantia Stewart at (334) 353-1612, Phyllis Zimmerman at (334) 353-3722, Rachel Chou at (334) 353-1611, Serena McMurtrey at (334) 242-2275, or Gwen Barnett at (334) 242-2192. Your assistance in providing the requested information in a timely manner is greatly appreciated.

MGH/snm