

National Aeronautics and Space Administration

Headquarters

Washington, DC 20546-0001



July 28, 2011

Reply to Attn of: Office of the Chief Financial Officer

Ms. Wendy M. Payne
Executive Director
Federal Accounting Standards Advisory Board
441 G Street NW, Suite 6814
Washington, DC 20548

Subject: Comments on the Exposure Draft titled "Extended Deferral of the Effective Date of Technical Bulletin 2006-1, Recognition and Measurement of Asbestos-Related Clean-up Costs"

Thank you very much for the opportunity to review the proposal and make comments. NASA has no comments at this time.

If you have any questions regarding NASA's response, please contact Kevin Buford, Director for Policy, at (202) 358-0405 or by e-mail at kevin.buford@nasa.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry Bowie", with a stylized, flowing script.

Terry Bowie
Deputy Chief Financial Officer