**Please select the type(s) of organization responding to this exposure draft. If you are not responding on behalf of an organization, please select “individual.”**

|  |  |  |  |
| --- | --- | --- | --- |
| Accounting Firm |  |  |  |
| Federal Entity (user) |  |  |  |
| Federal Entity (preparer) |  |  |  |
| Federal Entity (auditor) |  |  |  |
| Federal Entity (other) |  | If other, please specify: |  |
| Association/Industry Organization |  |  |  |
| Nonprofit organization/Foundation |  |  |  |
| Other |  | If other, please specify: |  |
| Individual |  |  |  |

**Please provide your name.**

|  |  |
| --- | --- |
| Name: |  |

**Please identify your organization, if applicable.**

|  |  |
| --- | --- |
| Organization: |  |

1. The Board proposes materiality concepts providing a discussion of users, scope, and factors to consider in the federal government environment. Refer to paragraph 1.

**a. Do you agree or disagree with the proposed materiality section? Please provide the rationale for your answer.**

**b. Do you have any suggestions that would enhance the section?**

1. The Board proposes placing the materiality concepts in Statement of Federal Financial Accounting Concepts 1, *Objectives of Federal Financial Reporting.* Refer to paragraph A14.

**Do you agree or disagree with the placement within concepts and specifically in SFFAC 1? Please provide the rationale for your answer.**