

From: Thomas, D'Andrea V {Kim} (HQ-IM030)
Sent: Thursday, January 31, 2013 7:49 AM
To: FASAB
Cc: Meredith, Shelley J. (HQ-IM030)
Subject: SSFAS ED - DEFERRAL OF THE TRANSITION TO BASIC INFORMATION FOR LONGTERM PROJECTIONS Amending SFFAS 36

Ms. Payne,

Thank you for affording NASA the opportunity to comment on the exposure draft proposing the deferral of the Statement of Long-Term Projections , required in SFFAS 36. NASA agrees with the deferral of this standard as provided below.

Name of Respondent: Michelle Butler
Organization: NASA

All responses are requested by January 31, 2013.

Q1. Do you agree or disagree with the proposed one-year deferral of the effective date for the transition of the statement presenting long-term fiscal projections for the U.S. government and related disclosures from required supplementary information (RSI) to basic information required in SFFAS 36, *Comprehensive Long-Term Projections for the U.S. Government*? The new effective date would provide for full implementation of SFFAS 36 for reporting periods beginning after September 30, 2013. Please explain the reasons for your position in as much detail as possible (see discussion in pars. A1 through A4).

A1. NASA agrees with the proposed one-year deferral of the effective date for the transition of the statement presenting long-term fiscal projections for the U.S. government and related disclosures from required supplementary information (RSI) to basic information required in SFFAS 36, *Comprehensive Long-Term Projections for the U.S. Government*. Due to the uncertainty associated with the development of this guidance, it will allow the Board more time to develop revised guidance.

Thank you,

Kim Thomas
NASA Headquarters - OCFO
Policy Division