

From: Krabbe, Carla [<mailto:Carla.Krabbe@ssa.gov>]

Sent: Monday, January 24, 2011 3:34 PM

To: Payne, Wendolyn M

Cc: Gallagher, Michael HQ DCBFM; Hall, Stephanie; Gasparini, Joanne; Dushel, Annette; Kolb, Kristen

Subject: AAPC Technical Release Exposure Drafts

Wendy,

Thank you for the opportunity to comment on the two new Federal Financial Accounting Technical Release exposure drafts, *Implementation Guidance on the Accounting for the Disposal of G-PP&E* and *Implementation Guide for Estimating the Historical Cost of G-PP&E*, issued by the Accounting and Auditing Policy Committee. At this time, SSA has no comments on either of the exposure drafts. Please contact Kristen Kolb at Kristen.Kolb@ssa.gov or (410) 965-5324 if you have any questions.

Thanks.

Carla Krabbe
Deputy Chief Financial Officer
Social Security Administration