

>>> On 12/9/2008 at 8:29 AM, <Shaun.Mcnamara@dot.gov> wrote:

Good morning FASAB representative,

Our apologies for the late response. The Department of Transportation does not have any comments on the draft Staff Implementation Guidance (SIG), "Fiduciary Q&As." Thank you for the opportunity to review the guidance.

Best regards,

Shaun

Shaun McNamara

Department of Transportation

Office of the Assistant Secretary for Budget and Programs/CFO