



United States Department of the Interior

OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240

Ms. Wendy M. Payne, Executive Director
Federal Accounting Standards Advisory Board
Mailstop 6K17V
441 G Street, NW, Suite 6814
Washington, DC 20548

Re: Accounting for Fiduciary Activities – Questions and Answers

Dear Ms. Payne:

Thank you for the opportunity to provide comments on *Accounting for Fiduciary Activities – Questions and Answers*. We appreciate the efforts of the Federal Accounting Standards Advisory Board Staff to publish this clarification. We have no substantive comments but offer one typographical observation: on the answer to question 3, second paragraph, third line, “pf” should be “of”.

If you have any questions, please call me at (202) 208-4701.

Sincerely,

Daniel L. Fletcher
Director, Office of Financial Management