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To: Payne, Wendolyn M

Subject: 2 comments re exposure draft

Hi Wendy

I would like to provide 2 comments on the Federal Financial Reporting Exposure Draft:

- 1) I suggest eliminating the requirement to reconcile budgetary to proprietary. They are intended to measure 2 very different things so I do not see the value in reconciling them. The existing note is very hard to understand. I wonder if anyone actually uses the info. I am aware that a task group is working on a new format. But it seems that the time (and cost) spent on this might well exceed any benefit.
- 2) I suggest eliminating the 3 separate categories of RSI, RSSI, and OAI; and simply combining them into a single category called RSI. I do not believe that there is any value in distinguishing between the 3 of them.

Hopefully these comments are helpful.

Take care.

Mitch