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Sent: Wednesday, September 29, 2010 10:44 AM

To: FASAB

Cc: Dingbaum, Stephen; Zane, Steven; Rivera, Eric

Subject: RE: Exposure Draft Requests Comments on Measurement of the Elements of Accrual-Basis Financial Statements in Periods After Initial Recording

We have reviewed the Exposure Draft of the Statement of Federal Financial Accounting Concepts, Measurements of the Elements of Accrual-Bases Financial Statements in Periods After Initial Recording.

We have no substantive comments on the document.

Kathleen Stetson

Team Leader

U.S. Nuclear Regulatory Commission

Office of the Inspector General