

**Instructions:** Please record your comments in the table below.

**Section.** Please provide the section number for each comment.

**Page:** Identify the page number

**Sentence(s).** Please specify the sentence(s) for which the comment is provided.

**Reason:** Please specify whether the comment is provided because the draft language is: (1) unnecessary, (2) unclear, or (3) inaccurate.

**Proposed Change:** For draft language that is unclear or inaccurate, please provide revised language.

**Commenter.** Please provide a contact name for each comment.

**Commenter Contact Info:** List your email or phone number

Section	Page	Sentence	Reason	Proposed Change	Commenter	Contact Info
4, 5, 8,	5 and 6	Section 4 uses the term "cost and benefits" twice Section 5 uses the term "benefit and cost" Section 8 uses the term "cost-benefit/cost-beneficial" and "benefit versus cost"	(1), (2), and (3)	Use one consistent phrase throughout.	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
7, 9, 15, 51e. 71, 73, footnote 27	6, 7, 15, 20 (including footnote)	All uses of the term "cost-effective"	(1), (2), and (3)	Suggest clarifying when this term applies over the term "cost-beneficial" with footnote. If it is meant to have same meaning as cost-beneficial then suggest replacing "cost-effective" with "cost-beneficial."	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
9	6	"Therefore, making comparisons among the methods or attempting to identify the most cost-effective method is inappropriate."	(1), (2), and (3)	Suggest replacing the word "inappropriate" with "unnecessary."	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
12	7	"Reliable historical information" and "reliable historical data" are not fully consistent.	(2)	"Reliable historical information" and "reliable historical data" are not wholly consistent. Suggest using either "historical information" or "historical data".	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
18	8	"SFFAS 6, as amended, provides that in the event a different alternative method is applied by a subcomponent reporting entity consolidated into a larger reporting entity, the alternative adopted by each significant subcomponent should be disclosed."	(2)	Suggest defining "significant" as it is unclear which alternatives adopted by each subcomponent would need to be disclosed.	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
26	9	"Generally, replacement cost is the amount that a reporting entity would pay to replace the service potential of an existing asset at current transaction prices with a similar asset."	(2)	Suggest adding footnote that explains when replacement cost is not the amount that a reporting entity would pay to replace the service potential of an existing asset at current transaction prices with a similar asset.	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
53	16	"For example, third-party documentation (such as congressional reports, cost documents, websites devoted to military weapon systems, historical newspaper articles referencing governmental sources, and other information obtained on the internet) and indexed appraisals may be considered acceptable."	(2) and (3)	Suggest adding footnote that says the examples are not listed in any order of preference and that there may be others not included on this list.	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
60	17	"Contracts contain specific contract line item numbers, which delineate specific production and nonproduction activities "materials, installation, proposal prep, spare parts, etc.)"	(2) and (3)	Add period add end of sentence. Suggest removing "etc" in parentheses and starting parentheses with "e.g.,"	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
71	20	"Generally, where fair value is applied in other circumstances it is maintained as a current value and updated each reporting period."	(2)	Suggest adding footnote that explains when fair value <b>is not</b> maintained as a current value and updated each reporting period."	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568

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Footnote 27	20	"However, making comparisons among the methods or attempting to identify the most cost-effective method would be inappropriate."	(1), (2), and (3)	Suggest replacing the word "inappropriate" with "unnecessary."	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
76	21	"Although appraisals require the expenditure of resources, they may be justified for significant assets..."	(2)	Suggest defining "significant" as it is unclear which assets appraisals would be used for.	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
82	22	"Generally, when a land right does not provide control of acreage, there would be no acreage to disclose. Therefore, there may not be land rights disclosures required by SFFAS 6, as amended, by SFFAS 50."	(2)	Suggest adding footnote that explains when there <b>would be</b> acreage to disclose.	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
Appendix B	25	Missing abbreviation for Government Accounting Standards Board (GASB). Abbreviation is used on page 20 at section 73.  DOD acronym is not defined in first sentence of Section 5, A6, page 6.	(2)	Suggest adding abbreviation for Government Accounting Standards Board (GASB).	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568
NA	NA	No definitions section.	(2)	Recommend defining terms in a definition section	Erik Dorman	erik.dorman@gsa.gov (202) 501-4568