Federal Accounting Standards Advisory Board

Date: April 8, 2011

To: Members of the Board

From: Wendy M. Payne, Executive Director

Subject: **Ballot for Statement of Federal Financial Accounting Concepts 7, *Measurement of the Elements of Accrual-Basis Financial Statements in Periods After Initial Recording***

The following is a ballot for SFFAC 7, *Measurement of the Elements of Accrual-Basis Financial Statements in Periods After Initial Recording.* Please enter your name in the space provided below and indicate your approval or disapproval. Please fax the ballot to us at 202 512-7366. If you wish to submit your ballot via e-mail, please e-mail to me at paynew@fasab.gov.

Ballots are due by April 28, 2011. Members not responding by May 4, 2011 will be considered to have abstained. If you decide to write a dissent, please notify staff immediately and provide your dissent as soon as possible but no later than April 28, 2011. Any dissents received will be circulated to other members as soon as possible so that they may consider the views of the dissenting member.

Board Member: _____

Date: _____

_____ I approve the subject SFFAC

_____ I do not approve the subject SFFAC