

Received via email 1/14/2021

Monica,

We appreciate the opportunity to review the Federal Accounting Standards Advisory Board's *Annual Report for Fiscal Year 2020* and *Three-Year Plan*. The Social Security Administration does not have any comments.

Please direct any questions or comments to Mark Wohlfort at mark.wohlfort@ssa.gov.

Thank you,

Joanne R. Gasparini

Deputy Chief Financial Officer

Social Security Administration