

FASAB Exposure Draft: Questions for Respondents due September 29, 2017**Intragovernmental Exchange Transactions**

Please select the type(s) of organization responding to this exposure draft. If you are not responding on behalf of an organization, please select "individual."

Accounting Firm		
Federal Entity (user)		
Federal Entity (preparer)	x	
Federal Entity (auditor)	x	
Federal Entity (other)		If other, please specify: <input type="text"/>
Association/Industry Organization		
Nonprofit organization/Foundation		
Other		If other, please specify: <input type="text"/>
Individual		

Please provide your name.

Name:

Please identify your organization, if applicable.

Organization:

Q1. The proposed TB provides guidance to aid in determining whether intragovernmental arrangements are exchange transactions.

a. Do you agree or disagree with the proposed guidance? Please provide the rationale for your answer.

Agree. The technical bulletin provides definitive guidance on what constitutes an exchange transaction.