**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.”**

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| --- | --- | --- | --- |
| Accounting Firm |  |  |  |
| Federal Entity (user) |  |  |  |
| Federal Entity (preparer) |  |  |  |
| Federal Entity (auditor) |  |  |  |
| Federal Entity (other) |  | If other, please specify: |  |
| Association/Industry Organization |  |  |  |
| Nonprofit organization/Foundation |  |  |  |
| Other |  | If other, please specify: |  |
| Individual |  |  |  |

**Please provide your name.**

|  |  |
| --- | --- |
| Name: |  |

**Please identify your organization, if applicable.**

|  |  |
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| Organization: |  |

1. The proposed Technical Bulletin (TB) would provide that the absence of explicit guidance distinguishing between the accounting ofintragovernmental receivables and receivables from nonfederal entities in Statement of Federal Financial Accounting Standards (SFFAS) 1, *Accounting for Selected Assets and Liabilities*, does not mean the standards only apply to receivables from nonfederal entities.

**Do you agree or disagree? Please provide the rationale for your answer.**

1. The proposed TB would clarify that recognition of losses provided in paragraphs 41-51 of SFFAS 1 apply to both intragovernmental receivables and receivables from nonfederal entities.

**Do you agree or disagree? Please provide the rationale for your answer.**

1. The proposed TB would clarify that an allowance recognized in a reporting entity’s financial statements does not alter the underlying statutory authority to collect the receivable or legal obligation of the other intragovernmental entity to pay.

**Do you agree or disagree? Please provide the rationale for your answer.**