From: Gasparini, Joanne [mailto:Joanne.Gasparini@ssa.gov]
Sent: Thursday, May 24, 2018 8:57 AM
To: FASAB
Cc: Krabbe, Carla; Dushel, Annette; Kolb, Kristen; Boettiger, Dawn; Truhe, Janet; Silvestri, Mark; Hull, Stephen; Long, Christopher; ^DCBFM OFPO Controls
Subject: SSA Response to FASAB Staff Release of Proposed Staff Implementation Guidance 6.1

Wendy,

We appreciate the opportunity to review and comment on the Federal Accounting Standards Advisory Board's Proposed Staff Implementation Guidance 6.1, *Clarification of Paragraphs 40-41 of SFFAS 6, Accounting for Property, Plant, and Equipment, as amended.* SSA has no comments.

Questions may be directed to Annette Dushel at (410) 965-0073.

Thank you,

Joanne Gasparini for Carla A. Krabbe Deputy Chief Financial Officer Social Security Administration