

-----Original Message-----

From: Sykes, Brian A CIV OSD OUSD C (US) [<mailto:brian.a.sykes4.civ@mail.mil>]

Sent: Friday, May 25, 2018 3:49 PM

To: Payne, Wendolyn M; Batchelor, Melissa L

Cc: Kadir, Mobola A SES OSD OUSD C (US); Laurance, Kim R SES OSD OUSD C (US); Chad, Steven J CIV (US); Easton, Mark E SES OSD OUSD C (US); Dees, Patricia W J (Pat) CIV OSD OUSD C (US); TKAC, Stephen H (Steve) CIV OSD OUSD ATL (US)

Subject: DoD Response: FASAB Exposure Draft - Staff Implementation Guide 6.1: Clarification of Paragraphs 40-41 of SFFAS 6: Accounting for Property, Plant, and Equipment, as amended

Ms. Payne/Ms. Batchelor-

I wanted to advise you that, having reviewed and coordinated the subject staff guidance with our components, the Department of Defense concurs with the proposed exposure draft as written.

We very much appreciate your assistance in drafting this guidance as a follow-up to our request for clarification on the interaction between SFFAS 50 and SFFAS 6 as it pertains to presentation of opening balances.

This guidance will be of value as the Department works toward its ultimate goal of achieving a clean audit opinion.

Please do not hesitate to contact me if anything else is needed from DoD in support of this effort.

Again, thank you for your assistance on this matter and I wish you both a great holiday weekend!

Sincerely,

Brian A. Sykes, CPA, DFMC3

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