

**From:** Rahman, Hafizur (CTR) [mailto:Hafizur.Rahman@tsa.dhs.gov]

**Sent:** Wednesday, August 22, 2018 1:54 PM

**To:** FASAB

**Subject:** AAPC Exposure Draft - Technical Release: Rescission of Technical Release 8

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Please provide your name.

Name: Hafizur Rahman, CGFM, CPA

Please identify your organization, if applicable.

Organization: Sub-Contractor Consultant of Miracle Systems, LLC to TSA\FMD\PPE&E

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Q1. In light of the recently issued Statement of Federal Financial Accounting Standards (SFFAS) 55, Amending Inter-entity Cost Provisions, this TR rescinds TR 8, Clarification of Standards Relating to Inter-Entity Costs, because it is no longer consistent with SFFAS 4, Managerial Cost Accounting Standards and Concepts, as amended.

Do you agree or disagree with the rescission of TR 8? Please provide the rationale for your answer.

**I do agree.**

**Rationale:** The justifications provided in the "Project History" itemized under A.1 through A.13 are logical, explain detail perspectives (historical as well as current) consistent with standard setting practices and refinement of conceptual development.