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The Federal Accounting Standards Advisory Board (FASAB or the Board) is requesting comments on this exposure draft of a proposed Statement of Federal Financial Accounting Standards entitled, *Definitional Changes Related to Deferred Maintenance and Repairs: Amending Statement of Federal Financial Accounting Standards 6, Accounting for Property, Plant, and Equipment*.

MNDOT Finance and Capital Performance management reviewed and agrees with the proposed definitions outlined in questions 1 through 4. It is MNDOT's view that the definitions simplify the language and clarify the standards intent.

Please contact me if you have additional questions.

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