



OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

COMPTROLLER

JUN 2 2014

Ms. Wendy M. Payne
Executive Director
Federal Accounting Standards Advisory Board
441 G Street, NW, Suite 6814
Mail Stop 6H19
Washington, DC 20548

Dear Ms. Payne:

The Department of Defense (DoD) appreciates the opportunity to comment on the Federal Accounting Standards Advisory Board exposure draft, "Deferral of the Transition to Basic Information for Long-Term Projections." The DoD agrees with the proposed one-year deferral of the effective date for the transition of this statement. This deferral will allow the audit community to develop revised guidance to audit such information and will permit the preparer time to plan for the audit.

My contact is Ms. Maryla E. Engelking. She can be reached at 703-602-0155 or maryla.e.engelking.civ@mail.mil.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark E. Easton".

Mark E. Easton
Deputy Chief Financial Officer