

>>> <Gillam.Constance@epamail.epa.gov> 9/8/2009 2:12 PM >>>

Good afternoon.

On behalf of Stefan Silzer, the Acting Director of the Office of Financial Management, thank you for the opportunity to review the exposure draft, "Accounting for Federal Oil and Gas Resources." EPA has no comments on this draft.

Constance Gillam
Special Assistant to the Director
U.S. EPA Office of Financial Management
1200 Pennsylvania Avenue
Washington, D.C. 20460