

>>> On 6/17/2008 at 6:01 PM, <tAkande@doc.gov> wrote:

The following is sent on behalf of Gordon Alston, Deputy Director for Financial Management:

We have reviewed the subject Exposure Draft (ED), *Distinguishing Basic Information, Required Supplementary Information, and Other Accompanying Information*. Attached are our responses to the "Questions for Respondents." We do not have additional comments.

Please feel free to call me at (202) 482-0239 if you have any questions.

Thank you.

Attachment

**Department of Commerce Response to Exposure Draft Questions Regarding:  
*Distinguishing Basic Information, Required Supplementary Information, and  
Other Accompanying Information***

**Prepared by: Department of Commerce (DOC), Office of Financial Management  
Date Prepared: June 10, 2008**

**Questions for Respondents**

Q1. The Statement identifies a process and criteria to consider in deciding whether information should be considered basic information, required supplementary information or other accompanying information (See the section, Distinguishing Basic Information, RSI, and OAI, beginning on page 13).

- a. Do you agree with the process presented? If not, please explain your reasons.

**DOC Response to Q1.a:**

**Yes. The process and criteria to consider in deciding whether information should be considered basic information, required supplementary information, or other accompanying information is presented well in the Statement.**

- b. Do you agree with the factors presented for distinguishing basic information from required supplementary information (See Table 1: Factors to Consider in Distinguishing Basic Information from RSI)?

**DOC Response to Q1.b:**

**Yes. DOC agrees with the factors presented for distinguishing basic information from required supplementary information.**

- c. Are there additional factors that should be considered? If so, what are they, and how would you describe them?

**No. There are no additional factors that should be considered.**