

National Aeronautics and Space Administration

Headquarters
Washington, DC 20546-0001



July 10, 2009

Reply to Attn of: Office of the Chief Financial Officer

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

Dear Ms. Payne:

The National Aeronautics and Space Administration (NASA) appreciate the opportunity to provide comments to the exposure draft "Deferral of the Effective Date of Technical Bulletin 2006-1, Recognition and Measurement of Asbestos-Related Cleanup Costs." Enclosed you will find NASA's response to the questions for the respondents.

If you have any questions regarding NASA's comments, please contact Kevin Buford, Director of Strategic Integration and Policy Division, at (202) 358-0405 or by e-mail at kevin.buford-1@nasa.gov.

Sincerely,

A handwritten signature in black ink that reads "Terry Bowie". The signature is fluid and cursive, with the first name "Terry" and last name "Bowie" clearly legible.

Terry Bowie

Enclosure

COMMENTS TO EXPOSURE DRAFT OF TECHNICAL BULLETIN (TB)
2009-1, DEFERRAL OF THE EFFECTIVE DATE OF TB 2006-1,
RECOGNITION AND MEASUREMENT OF ASBESTOS-RELATED
CLEANUP COSTS

Q1. Do you agree or disagree with the proposed two-year deferral of Technical Bulletin 2006-1? Please explain the reasons for your position in as much detail as possible (see discussion in pars. A1 through A10).

Response. National Aeronautics and Space Administration (NASA) concurs with the proposed two-year deferral of Technical Bulletin 2006-1, consistent with the implementation issues identified and discussed in “Appendix A: Basis of Conclusions” of this Exposure Draft.