



**Billing Code 1610-02**

**FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD**

**Notice of Issuance of Federal Financial Accounting Technical  
Release 18, *Implementation Guidance for Establishing Opening  
Balances***

**AGENCY:** Federal Accounting Standards Advisory Board.

**ACTION:** Notice.

Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act (Pub. L. No. 92-463), as amended, and the FASAB Rules Of Procedure, as amended in October 2010, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has issued Federal Financial Accounting Technical Release (TR) 18, *Implementation Guidance for Establishing Opening Balances*.

The Technical Release is available on the FASAB website at <http://www.fasab.gov/accounting-standards/>. Copies can be obtained by contacting FASAB at (202) 512-7350.

**FOR FURTHER INFORMATION CONTACT:** Ms. Wendy M. Payne, Executive Director, 441 G Street, NW, Mailstop 6H19, Washington, D.C. 20548, or call (202) 512-7350.

**Authority:** Federal Advisory Committee Act, Pub. L. No. 92-463.

Dated: October 2, 2017.

**Wendy M. Payne,**

*Executive Director.*

[FR Doc. 2017-21593 Filed: 10/5/2017 8:45 am; Publication Date: 10/6/2017]