



**Billing Code 1610-02**

**Federal Accounting Standards Advisory Board**

**Notice of Comment Deadline Extensions**

**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, in light of the partial government shutdown, the Federal Accounting Standards Advisory Board (FASAB) has extended the comment deadlines of documents that have been released for public comment. Because some departments and agencies may not have been able to comment, FASAB is extending the deadline to March 11, 2019, for the following documents:

- Exposure draft (ED) of an Interpretation of Federal Financial Accounting Standards titled *Guidance on Recognizing Liabilities Involving Multiple Component Reporting Entities: An Interpretation of SFFAS 5*
- ED of a Statement of Federal Financial Accounting Concepts titled *Materiality*
- *2018 Annual Report and Three-Year Plan*

These documents are available on the FASAB website at

<https://fasab.gov/board-activities/documents-for-comment/>.

Copies can be obtained by contacting FASAB at (202) 512-7350.

Respondents are encouraged to comment on any part of the documents and to provide the reasons for their positions. Written comments are requested by March 11, 2019, and should be sent to [fasab@fasab.gov](mailto:fasab@fasab.gov) or Wendy M. Payne, Executive Director, Federal Accounting Standards Advisory Board, 441 G Street, NW, Suite 1155, Washington, DC 20548.

**FOR FURTHER INFORMATION CONTACT:** Ms. Wendy M. Payne, Executive Director, 441 G Street, NW, Suite 1155, Washington, DC 20548, or call (202) 512-7350.

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

Dated: January 31, 2019.

**Wendy M. Payne,**  
Executive Director.

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