

















Audit Report



OIG-07-025

Agreed-Upon Procedures for the Department of the Treasury's Fiscal Year 2006 Intragovernmental Activity and Balances
January 16, 2007

Office of Inspector General

Department of the Treasury

Contents

Transmittal Memorandum

Independent Accountants' Report on Applying Agreed-Upon Procedures for Intragovernmental Activity and Balances



DEPARTMENT OF THE TREASURY WASHINGTON, D.C. 20220

January 16, 2007

MEMORANDUM FOR RICHARD HOLCOMB, ACTING CHIEF FINANCIAL OFFICER DEPARTMENT OF THE TREASURY

FAYE McCREARY, DIRECTOR
FINANCIAL REPORTS DIVISION
FINANCIAL MANAGEMENT SERVICE

LYNDA DOWNING, ASSISTANT DIRECTOR FINANCIAL MANAGEMENT AND ASSURANCE GOVERNMENT ACCOUNTABILITY OFFICE

FROM: Joel A. Grover

Deputy Assistant Inspector General

for Financial Management and Information

Technology Audits

SUBJECT: Agreed-Upon Procedures for the Department of the

Treasury's Fiscal Year 2006 Intragovernmental Activity and

Balances

I am pleased to transmit the attached report on agreed-upon procedures for the Department of the Treasury's (Department) fiscal year (FY) 2006 intragovernmental activity and balances. Under a contract monitored by the Office of Inspector General, KPMG LLP, an independent certified public accounting firm, performed the agreed-upon procedures for the Department's FY 2006 intragovernmental activity and balances. The contract required that the agreed-upon procedures be performed in accordance with generally accepted government auditing standards. KPMG LLP issued the attached Independent Accountants' Report on Applying Agreed-Upon Procedures for Intragovernmental Activity and Balances.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an agreed-upon procedures engagement performed in accordance with generally accepted government auditing standards, was not intended to enable us to report, and we do not report, findings based on agreed-upon procedures performed on the Department's intragovernmental activity and balances. KPMG LLP is responsible for the attached report dated January 11, 2007 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards.

Page 2

Should you have any questions, please contact me at (202) 927-5400, or a member of your staff may contact Mike Fitzgerald, Director, Financial Audits at (202) 927-5789.

Attachment

	nt Accounta res for Intra		



KPMG LLP 2001 M Street, NW Washington, DC 20036

Independent Accountants' Report on Applying Agreed-Upon Procedures for Intragovernmental Activity and Balances

Inspector General U.S. Department of the Treasury:

We have performed the procedures enumerated in Exhibit I (attached), which were based on the procedures stated in the U.S. Department of the Treasury's (Department) *Treasury Financial Manual*, Volume 1, Part 2, Chapter 4700, Section 4705.80 *IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances*, solely to assist the Department's Office of Inspector General (OIG) and the U.S. Government Accountability Office (GAO) in evaluating the Department's assertion that it properly reported intragovernmental activity and balances in the Department's consolidated financial statements as of and for the year ended September 30, 2006, and in its 2006 Financial Report of the United States Government Closing Package (Closing Package). The Department's management is responsible for the proper accounting, presentation and reporting of its intragovernmental activity and balances, consolidated financial statements, and Closing Package.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the Treasury Financial Management Service (FMS), GAO, and the Office of Management and Budget (OMB). Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit I either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our associated findings are presented in Exhibit I.

We were not engaged to, and did not, conduct an examination of the information presented herein, the objective of which would be the expression of an opinion on such information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department, the Department's OIG, FMS, GAO, and OMB, and is not intended to be and should not be used by anyone other than these specified parties.



January 11, 2007

U.S. DEPARTMENT OF THE TREASURY

Agreed-Upon Procedures for Intragovernmental Activity and Balances

Procedures and Findings

Procedure 1

Obtain the Department's policies and procedures that describe the Department's activities to record, process, summarize, reconcile, and report intragovernmental activity/balances by trading partner. Determine if the items identified in the CFO-provided reconciliation schedule were recorded at year end in accordance with the Department's policies and procedures.

Finding 1

We obtained the Department's policies and procedures titled "Departmental Guidelines for Reconciling and Reporting Intra-Departmental Transactions," dated June 14, 2006, that include procedures for the Department's activities to record, process, summarize, reconcile, and report intragovernmental activity/balances by trading partner.

We obtained the CFO-provided reconciliation schedule titled "Material Differences for Fiscal Year End 2006 Greater than \$250M" dated December 19, 2006 (reconciliation schedule), that included the Department's explanations (See Attachment A). We agreed each of the Department's balances reported in column four of the reconciliation schedule titled "Reporting Agency" to the respective consolidated intragovernmental balances recorded in the Department's general ledger at September 30, 2006, and noted one exception as described below.

A component of the Department (Internal Revenue Service) did not record intragovernmental transactions at year end in accordance with the Department's policies and procedures. The IRS incorrectly recorded \$565,000,000 of interest owed to the Social Security Administration as "Public" instead of "intragovernmental."

No additional procedures were performed with respect to management's explanations as to the reasons for the differences.

Procedure 2

- a. In the event of nonreporting by trading partners, report those differences and indicate that the difference is due to nonreporting by the trading partner. Cooperation between IG offices of the trading partners is encouraged.
- b. Compare items related to the balances identified by FMS in Step 1 of the CFO procedures recorded after year end to supporting documentation to determine if they were recorded in the proper year.

2 (Continued)

U.S. DEPARTMENT OF THE TREASURY

Agreed-Upon Procedures for Intragovernmental Activity and Balances

Finding 2

a. Based on the trading partner reported amount in the fourth column of the reconciliation schedule and the Department's explanations, we identified one difference due to nonreporting by a trading partner of the Department as follows:

Transaction Description	Reporting Agency	Trading Partner (1)	Difference	Explanation
Investment Interest Expense/Revenue	\$791,000,000	\$0	\$791,000,000	(2)

Table 1 – Nonreporting Trading Partner Differences

- (1) Trading Partner is the Department of Veterans Affairs.
- (2) Trading Partner did not report a balance.
- b. Step 1 of the CFO procedures described in the Treasury Financial Manual, Volume 1, Part 2, Chapter 4700, Section 4705.75d, Section III, New CFO Requirements for IG AUPs, states "Receive from FMS an e-mail that identifies certain material differences by reciprocal category and trading partner from agencies' offsetting GFRS Module GF004 input."

We requested items (adjustments) made by the Department after year end related to the Department's intragovernmental balances identified by FMS in Step 1 of the CFO procedures. The Department confirmed that no adjustments were recorded by the Department after year end to the Department's intragovernmental balances reported to FMS.

Procedure 3

Identify and include copies of audit findings related to the transactions identified in Procedures 1 and 2, that were reported during the audit of the Department's fiscal year 2006 consolidated financial statements, such as reasons for disclaimer and/or qualification, material weaknesses, reportable conditions, noncompliance with laws and regulations and items cited in the management letter. Also identify and report auditor-proposed intragovernmental adjustments that were waived by the Department relating to these transactions.

Finding 3

We identified no internal control findings during our audit of the Department's fiscal year 2006 consolidated financial statements related to the transactions identified in Procedures 1 and 2 for inclusion in our report on internal control over financial reporting.

We identified a finding during our audit of the Department's fiscal year 2006 consolidated financial statements related to the transactions identified in Procedures 1 and 2, that will be reported as a comment in the Department's fiscal year 2006 management letter.

3 (Continued)

Exhibit I

U.S. DEPARTMENT OF THE TREASURY

Agreed-Upon Procedures for Intragovernmental Activity and Balances

We identified two auditor-proposed intragovernmental account adjustments related to these transactions during our audit of the Department's fiscal year 2006 consolidated financial statements that were waived by the Department. These adjustments are presented in Attachment B to this report.

viati	ııal		nces for Fiscal Year Agency Code/Name: D		LITATI PZOUVI				+
			cy Contact/Ph/Email: Jo		22-0622				
		719011	by Contact/1 1/211an. of	00 W0/ (1010W/(202)02	2 0022				_
						1			
						Tuesday Def			
						Treasury Ref Mat Diffs			
TD	ВС	aP_or_S	Pota Aav	Trdg_Partner	Material_Diff	Comparison- Next Tab			
IF	NC	F_0I_3	Rptg_Agy	riug_Faithei	Material_Dill	Next Tab			
• •	00	_	700 000 000	407.000.000	000 000 000	(1)	Timing / Accounting Methodology		
12	02	8	709,000,000	427,000,000	282,000,000	(1)	difference FFB and Agriculture		
		_					Treasury is continuing to work with Ag		
12	05	S	5,247,000,000	4,484,000,000	763,000,000	(2)	regarding this difference. See e-mails		
							Interior cites SFFAS No. 27. E-Mail to		
							Dave Horn 12-11-06. He refers to par.		
							38. He stated that the DOI f/s auditors		
							asked that DOI to adjust their balances.		
							A portion of the DOI balances are		
							attributable to Coast Guard and the Army Corps of Engineeers. JMc informed		
							BPD, DHS and USACE by e-mail 12-11-		
14	01	s	8,670,000,000	8,069,224,000	600,776,000	(3)	06		
	18		0	(905,762,000)	905,762,000		Partner Error		
10	10		0	(303,702,000)	303,702,000	(4)	See Additional Info from FCC TP 27. e-		
7	04	_	4 440 000 000	4 700 470 000	000 470 000	(5)	mail 12-12-06 from Jacquie Harvey		
27	01	S	4,418,000,000	4,708,476,000	290,476,000	(5)	IRS Error 11-21-06 e-mail from IRS -		_
28	05		0	565,000,000	565,000,000	(6)	Mark Brey		
20	03	3	U	363,000,000	303,000,000	(6)	CP RC Logic - No real difference.		_
							acknowledged by FMS 11-21-06 e-mail		
20	24	_	00 000 000	727 000 000	620,000,000	(7)	from Ben Sussman.		
	01		98,000,000 12,683,000,000	737,000,000 13,666,000,000	639,000,000 983,000,000		Partner Error		_
36	03		791,000,000		791,000,000	(-)	Partner Error Partner Error		
	17			0			Partner Error Partner Error		_
J U	17	J	982,000,000	U	982,000,000	(10)			
- 4			E4 040 000 000	54 004 000 454	054 000 454	(11)	BPD does not recognize market affects		
51	01	ა	51,640,000,000	51,894,899,151	254,899,151	(11)	on GAS Securities		
			0.505.555	0.000.000	000	,,,,	BPD does not recognize market affects		
51	03	S	2,588,000,000	2,968,622,387	380,622,387	(12)	on GAS Securities		
70	05	s	539,000,000	0	539,000,000	(13)	Partner Error		
		P=Prima	ry, S=Secondary						
			scal year 2006 material differen	, ,,					
			ld you choose to perform the IG	· · ·					
TFM	2-470	5.75d please	follow the instructions in the cov	ver e-mail.					\bot

Intragovernmental Reporting & Analysis System
Intragovernmental Comparative Closing Package Explanation of Differences Report
Year End 2006

Reporting Agency 20-Department of the Treasury

ading Partner/ Reciprocal Category			Material Difference		Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
artner 12-Department of Agricultu							
RC 02-Interest Receivable/Payable	Reporting Agency	\$709,000,000		\$0	\$709,000,000		Accounting Methodology Differen
	Trading Partner	\$427,000,000	\$282,000,000	\$0	\$427,000,000	\$282,000,000	Accounting Methodology Differen
		sis of Accounting: Accru					
	Trading Partner Basis	of Accounting: Not State	ed .				
	Reporting Agency Re	marks: FFB v. Departmen	nt of Agriculture Differ	ence of \$281,297,401	is due to timing. Differ	rence of \$702,599 is att	tributed to Accounting Methodology.
	uses the accrual basis	whereas Agriculture uses	cash basis.		_		
4)							
1)	Trading Partner Rema	rks: End of acctg period	falls on weekend and payı	ment to FFB not due	until first business day o	f next acctg period.	
artner 12-Department of Agricultu	re						
RC 05-Borrowings Interest	Reporting Agency	\$5,247,000,000		\$0	\$5,247,000,000		Accounting Methodology Differen
Revenue/Expense	Trading Partner	\$4,484,000,000	\$763,000,000	\$0	\$4,484,000,000	\$763,000,000	Accounting Methodology Differen
	Reporting Agency Ba	sis of Accounting: Accru	al vs. Cash				
	Trading Partner Basis	of Accounting: Not State	d				
		marks: SGL 6330 is a leg	islative mandated expense	e. It was incorrectly a	added to SGL 5312. Th	e correct posting is a de	eduction to SGL 5312. This difference
	also due to timing.						
2\	Trading Postner Roma	eka Diffaransa in matha	dologies for recording into	wast andit on EED C	PO's		
<u> </u>	Trading Farther Kema	iks. Difference in memo	lologies for recording fine	elest credit on FFB C.	БО 8.		
artner 14-Department of Interior							
RC 01-Investments/Debt		\$8,670,000,000		\$0	\$8,670,000,000		Confirmed Reporting
	Trading Partner	\$8,069,224,000	\$600,776,000	\$0	\$8,069,224,000	\$600,776,000	Accounting Methodology Differen
		of Accounting: SFFAS 2					
						0X8147, is being resea	rched. For AFS 14X5198, (\$22,955.2
	difference is due to an	nortization calculation for	effective interest method	ls used by BPD vs. D	OI.		
3)	Trading Partner Dame	rks: During 4th Quarter	Interior implemented SFF	AS 27 which require	s removal of componen	t entity amounts from t	he trial balance
-,	rraunig i aithei Kellia	iks. During 4th Quarter,	писног инрисписией SFF	2 to 21, which require	a removar of componen	t catity amounts from t	ne trai barance
artner 15-Department of Justice							1
RC 01-Investments/Debt		\$1,246,000,000		\$0	\$1,246,000,000		Confirmed Reporting
	Trading Partner	\$2,082,266,000	\$836,266,000	\$0	\$2,082,266,000	\$836,266,000	Accounting Methodology Differen
		of Accounting: Not State					<u> </u>
	Reporting Agency Re	marks: BPD confirms with	th agency in IFCS. Agenc	ey figure in IFCS did	not match what was rep	orted in IRAS. Howev	er, the difference is due to Deposit Fu
	being included in IRA	S for 15X6874 and 15X6	5118 but not in IFCS. The	BPD does not report	Deposit Funds in IFCS		
	Trading Partner Rema	rks: The DOJ records inv	estments for Seized Asset	ts Deposit Fund (15x)	5874) and the U.S. Attor	rney's Office (15x6118)) as intragovernmental activity. Howe
	these are excluded fro	m intragovernmental rep	orting by Treasury.				
artner 15-Department of Justice							
RC 26-Benefit Contributions		\$0		\$0	\$0	l	Confirmed Reporting
Revenue/Expense		\$155,092,000	\$155,092,000		\$0	\$0	Accounting Error
Revenue/Expense	Reporting Agency Re	marks: Treasury does not	receive benefit payments		\$0	\$0	Accounting Error reasury (20) for FICA payments that
Revenue/Expense	Reporting Agency Re be coded as General F	marks: Treasury does not und of the Treasury (99).	receive benefit payments	from other Federal A	\$0 agencies. It would appe	\$0 ar that DOJ is coding T	reasury (20) for FICA payments that
	Reporting Agency Rebe coded as General F Trading Partner Rema	marks: Treasury does not und of the Treasury (99).	receive benefit payments	from other Federal A	\$0 agencies. It would appe	\$0 ar that DOJ is coding T	
artner 16R-Pension Benefit Guarant	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly re	receive benefit payments	from other Federal A	\$0 agencies. It would appe	\$0 ar that DOJ is coding T	reasury (20) for FICA payments that TP was incorrectly reported with TP
artner 16R-Pension Benefit Guarant RC 03-Investment Interest	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly re (\$348,000,000)	receive benefit payments	from other Federal A Frading Partner (TP) \$0	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000)	\$0 ar that DOJ is coding T	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting
artner 16R-Pension Benefit Guarant	Reporting Agency Re be coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000	receive benefit payments eported this amount with 1 \$2,740,000,000	from other Federal A Frading Partner (TP) \$0	\$0 agencies. It would appe	\$0 ar that DOJ is coding T	reasury (20) for FICA payments that TP was incorrectly reported with TP
artner 16R-Pension Benefit Guarant RC 03-Investment Interest	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Basis	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-F	receive benefit payments eported this amount with \$2,740,000,000 AS35	from other Federal A Γrading Partner (TP) \$0 \$0	\$0 Agencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000	\$0 ar that DOJ is coding T bimission, however the \$2,740,000,000	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen
artner 16R-Pension Benefit Guarant RC 03-Investment Interest	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-F marks: BPD confirms wi	receive benefit payments eported this amount with * \$2,740,000,000 AS35 h IFCS. Difference equal	from other Federal A Frading Partner (TP) \$0 \$0 \$amount reported to	\$0 segencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians).
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-F marks: BPD confirms wi	receive benefit payments eported this amount with \$2,740,000,000 AS35	from other Federal A Frading Partner (TP) \$0 \$0 \$amount reported to	\$0 segencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians).
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-F marks: BPD confirms wi rks: PBGC marks it's sec	receive benefit payments eported this amount with * \$2,740,000,000 AS35 h IFCS. Difference equal	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and	gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute	\$0 ar that DOJ is coding T abmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology.
RC 03-Investment Interest Expense/Revenue -Exchange Expense/Revenue of State RC 18-Transfers in/Out without	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly n (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-F marks: BPD confirms wi rks: PBGC marks it's sec	\$2,740,000,000 AS35 th IFCS. Difference equalurities to market in according	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$so \$so \$so \$so \$so \$	\$0 gencies. It would appe 99 in the initial IRAS st (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI 1 Treasury uses absolute \$6	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differer ins). dology. Confirmed Reporting
RC 03-Investment Interest Expense/Revenue -Exchange Expense/Revenue of State RC 18-Transfers in/Out without	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Trading Partner	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-F marks: BPD confirms wi rks: PBGC marks it's sec \$0 (\$905,762,000)	\$2,740,000,000 AS35 h IFCS. Difference equal urities to market in accord	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI 1 Treasury uses absolute \$6 \$6	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error
RC 03-Investment Interest Expense/Revenue -Exchange Expense/Revenue of State RC 18-Transfers in/Out without	Reporting Agency Re be coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Trading Partner Reporting Agency Reporting Agency Reporting Agency Re	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly rr (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not	\$2,740,000,000 \$3,740,000,000 AS35 h IFCS. Difference equalurities to market in according	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI 1 Treasury uses absolute \$6 \$6	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differer ins). dology. Confirmed Reporting
RC 03-Investment Interest Expense/Revenue -Exchange Expense/Revenue of State RC 18-Transfers in/Out without	Reporting Agency Re be coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Trading Partner Reporting Agency Reporting Agency Reporting Agency Re	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-F marks: BPD confirms wi rks: PBGC marks it's sec \$0 (\$905,762,000)	\$2,740,000,000 \$3,740,000,000 AS35 h IFCS. Difference equalurities to market in according	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI 1 Treasury uses absolute \$6 \$6	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error
RC 03-Investment Interest Expense/Revenue -Exchange Expense/Revenue of State RC 18-Transfers in/Out without	Reporting Agency Re be coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Trading Partner Rema Reporting Agency Trading Partner Reporting Agency Reporting Agency Re and incorrectly identif	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly results of the Treasury (99). (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's section (\$905,762,000) marks: Treasury does not ied Treasury (20) as the	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in accord \$905,762,000 recognize a transfer involunter.	from other Federal A Frading Partner (TP) \$0 \$0 is amount reported to lance with GAAP and \$0 \$905,762,000 lying the State Depart	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI 1 Treasury uses absolute \$6 \$6	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error
RC 03-Investment Interest Expense/Revenue -Exchange extrem 19-Department of State RC 18-Transfers in/Out without Reimbursement	Reporting Agency Re be coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Trading Partner Reporting Agency Reporting Agency Reporting Agency Reporting Agency Trading Partner Remain Incorrectly identif	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly results of the Treasury (99). (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's section (\$905,762,000) marks: Treasury does not ied Treasury (20) as the	\$2,740,000,000 \$3,740,000,000 AS35 h IFCS. Difference equalurities to market in according	from other Federal A Frading Partner (TP) \$0 \$0 is amount reported to lance with GAAP and \$0 \$905,762,000 lying the State Depart	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI 1 Treasury uses absolute \$6 \$6	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Trading Partner Reporting Agency Re and incorrectly identif Trading Partner Rema	marks: Treasury does not und of the Treasury (99) rks; The DOJ correctly research (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in accord \$905,762,000 recognize a transfer involunter.	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Lying the State Departure of the partner	gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$6 \$0 tment. It would appear	\$0 ar that DOJ is coding T abmission, however the \$2,740,000,000 2.7180 (Unrealized Gaix value reporting metho \$0 that State transferred fi	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins), dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas
RC 03-Investment Interest Expense/Revenue -Exchange extrem 19-Department of State RC 18-Transfers in/Out without Reimbursement	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Re Trading Partner Rema Reporting Agency Re and incorrectly identif Trading Partner Rema s Commission Reporting Agency Re	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec (\$905,762,000) marks: Treasury does not fied Treasury (20) as the rks: Input error coded to \$4,418,000,000	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in accord \$905,762,000 recognize a transfer involvanter. Partner 20 - should've bee	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$1 \$1 \$2 \$3 \$4 \$5 \$6 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$7	gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$6 \$0 tment. It would appear	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differer ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differer
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reand incorrectly identif Trading Partner Remas S Commission Reporting Agency Reand incorrectly identif Trading Partner Rema Reporting Agency Reporting Agency Reporting Agency Reporting Agency Trading Partner	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to the properties of the pr	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$1 \$1 \$2 \$3 \$4 \$5 \$6 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$7	gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$6 \$0 tment. It would appear	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins), dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reand incorrectly identif Trading Partner Remas S Commission Reporting Agency Reand incorrectly identif Trading Partner Rema Reporting Agency Reporting Agency Reporting Agency Partner Remarks S Commission Reporting Agency Trading Partner	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec (\$905,762,000) marks: Treasury does not fied Treasury (20) as the rks: Input error coded to \$4,418,000,000	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to the properties of the pr	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$1 \$1 \$2 \$3 \$4 \$5 \$6 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$6 \$7 \$7	gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$6 \$0 tment. It would appear	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differer ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differer
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Begorting Agency Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reand incorrectly identif Trading Partner Rema S Commission Reporting Agency Trading Partner Reporting Agency Tading Partner	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly results of the Treasury (99), rks: The DOJ correctly results of the Treasury (90), 22,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's section (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in accord \$905,762,000 recognize a transfer involvantner. Partner 20 - should've bee \$290,476,000 ated	from other Federal A Frading Partner (TP) \$0 \$0 \$s amount reported to lance with GAAP and \$905,762,000 lying the State Departer of the Code of the Code of the Code of the Code of So \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$tment. It would appear	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$1,7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differer ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differer
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt	Reporting Agency Rebe coded as General Firading Partner Remay Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reand incorrectly identif Trading Partner Rema S Commission Reporting Agency Trading Partner Remater Trading Partner Remater Trading Partner Remater Trading Partner Reporting Agency Trading Partner Reporting Agency Bartner Reporting Agency Bartner Reporting Agency Repor	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly results of the Treasury (99), rks: The DOJ correctly results of the Treasury (90), 22,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's section (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to the properties of the pr	from other Federal A Frading Partner (TP) \$0 \$0 \$s amount reported to lance with GAAP and \$905,762,000 lying the State Departer of the Code of the Code of the Code of the Code of So \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$tment. It would appear	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$1,7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differer ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differer
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) artner 27-Federal Communication RC 01-Investments/Debt	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re and incorrectly identif Trading Partner Rema s Commission Reporting Agency Re Reporting Agency Re and incorrectly identif Trading Partner Rema s Commission Reporting Agency Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Reporting Ag	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in accord \$905,762,000 recognize a transfer involvantner. Partner 20 - should've bee \$290,476,000 ated	from other Federal A Frading Partner (TP) \$0 \$0 \$s amount reported to lance with GAAP and \$905,762,000 lying the State Departure of the Control of the C	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period.	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting
Artner 16R-Pension Benefit Guarante RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt 5) Artner 27-Federal Communications of RC 03-Investment Interest	Reporting Agency Rebe coded as General F Trading Partner Rema V Corporation Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Re Trading Partner Rema Reporting Agency Re and incorrectly identif Trading Partner Rema S Commission Reporting Agency Trading Partner Rema S Commission Reporting Agency	marks: Treasury does not und of the Treasury (99) rks; The DOJ correctly research (\$348.000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's see \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000	\$2,740,000,000 AS35 th IFCS. Difference equalurities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and Spots, 762,000 wing the State Department of the Spots of S	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGi I Treasury uses absolute \$6 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho that State transferred fi \$290,476,000 ing period.	reasury (20) for FICA payments that TP was incorrectly reported with TP (Confirmed Reporting Accounting Methodology Differen ins). (Confirmed Reporting Accounting Error unds to the General Fund of the Treas (Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) artner 27-Federal Communication RC 01-Investments/Debt	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reand incorrectly identif Trading Partner Rema S Commission Reporting Agency Reporting Agency Bartner Reporting Agency Bartner Reporting Agency Bartner Reporting Agency Bartner Reporting Agency Trading Partner	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly results of the Treasury (99), rks: The DOJ correctly results of the Treasury (90), of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's section (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 \$4,708,476,000 \$4,708,476,000 \$1,708,476,000 \$1,708,476,000 \$1,709,476,000 \$	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to the properties of the pr	from other Federal A Frading Partner (TP) \$0 \$0 \$s amount reported to lance with GAAP and \$905,762,000 lying the State Departure of the Control of the C	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho that State transferred fi \$290,476,000 ing period.	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting
Artner 16R-Pension Benefit Guarante RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt 5) Artner 27-Federal Communications of RC 03-Investment Interest	Reporting Agency Re be coded as General F Trading Partner Rema V Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re and incorrectly identif Trading Partner Rema S Commission Reporting Agency Re Reporting Agency Re Trading Partner Reporting Agency Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Reporting Agency Trading Partner Reporting Agency Reporting Agency Reporting Agency Trading Partner Reporting Agency Repor	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not st marks: As of 9/30/06, BF	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvantner. Partner 20 - should've bee \$290,476,000 atted D's calculation is not base \$51,303,000 atted	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Depart of the Color of the Co	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period.	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Re be coded as General F Trading Partner Rema / Corporation Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reand incorrectly identif Trading Partner Rema s Commission Reporting Agency Trading Partner Rema Reporting Agency Reporting Agency Trading Partner Reporting Agency Reporting Agency Reporting Agency Reporting Agency Recommission	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not st marks: As of 9/30/06, BF	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to the properties of the pr	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Depart of the Color of the Co	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period.	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt Transfers in/Out without Reimbursement 4) Artner 27-Federal Communications (RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reporting Agency Reand incorrectly identif Trading Partner Rema S Commission Reporting Agency Ba Reporting Agency Ba Reporting Agency Ba Reporting Agency Ba Reporting Agency Reporti	marks: Treasury does not und of the Treasury (99), rks: The DOJ correctly results of the Treasury (99), rks: The DOJ correctly results of the Treasury (90), and the Treasury (90), and the Treasury (90), marks: PBGC marks it's see (\$905,762,000), marks: Treasury does not fied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 \$4,708,476,000 \$10,000 \$4,708,476,000 \$10,000	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvantner. Partner 20 - should've bee \$290,476,000 atted D's calculation is not base \$51,303,000 atted	from other Federal A Frading Partner (TP) \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Departer of the coded to F.99 \$0 \$0 \$0 \$0 do n actual purchase	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$1,7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Overstated
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) artner 27-Federal Communication RC 03-Investment Interest Expense/Revenue -Exchange artner 27-Federal Communications of RC 22-Buy-Sell Related	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re and incorrectly identif Trading Partner Rema s Commission Reporting Agency Re Reporting Agency Re Reporting Agency Trading Partner Reporting Agency Reporting Agency Trading Partner Reporting Agency	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BP \$235,000,000 \$183,697,000 sis of Accounting: Not st marks: As of 9/30/06, BP \$235,000,000 \$183,697,000 \$183,097	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base \$51,303,000 ated D's calculation is not base	from other Federal A Frading Partner (TP) \$0 \$0 \$s amount reported to lance with GAAP and \$905,762,000 ving the State Depart of the Company of the Compa	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$tment. It would appear \$4,418,000,000 \$4,708,476,000 \$183,697,000 price/discount and hold \$225,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting overstated Accounting Error
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt Transfers in/Out without Reimbursement 4) Artner 27-Federal Communications (RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Re and incorrectly identif Trading Partner Rema Reporting Agency Re and incorrectly identif Trading Partner Rema s Commission Reporting Agency Re Reporting Agency Re Reporting Agency Re Reporting Agency Re Trading Partner Reporting Agency Re Commission Reporting Agency Re Commission Reporting Agency Re Commission Reporting Agency Re Commission Reporting Agency Re Reporting Agency Re Commission Reporting Agency Re Reporting Agency Re Commission	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$225,000,000 \$183,697	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base \$51,303,000 ated D's calculation is not base \$225,000,000	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Depair coded to F.99 \$0 \$0 do n actual purchase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai- value reporting metho that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting overstated Accounting Error Confirmed Reporting
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) artner 27-Federal Communication RC 03-Investment Interest Expense/Revenue -Exchange artner 27-Federal Communications of RC 22-Buy-Sell Related	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Rema Reporting Agency Re and incorrectly identif Trading Partner Rema Reporting Agency Re and incorrectly identif Trading Partner Rema s Commission Reporting Agency Re Reporting Agency Re Reporting Agency Re Reporting Agency Re Trading Partner Reporting Agency Re Commission Reporting Agency Re Commission Reporting Agency Re Commission Reporting Agency Re Commission Reporting Agency Re Reporting Agency Re Commission Reporting Agency Re Reporting Agency Re Commission	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$225,000,000 \$183,697	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base \$51,303,000 ated D's calculation is not base \$225,000,000	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Depair coded to F.99 \$0 \$0 do n actual purchase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai- value reporting metho that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting overstated Accounting Error
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 03-Investment Interest Expense/Revenue -Exchange Artner 27-Federal Communications (RC 03-Investment Interest Expense/Revenue -Exchange Artner 27-Federal Communications (RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency Re be coded as General F Trading Partner Rema y Corporation Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Reporting Agency Re and incorrectly identif Trading Partner Reporting Agency Re and incorrectly identif Trading Partner Rema s Commission Reporting Agency Reporting Agency Reporting Agency Trading Partner Reporting Agency Receivable.	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$225,000,000 \$183,697	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base \$51,303,000 ated D's calculation is not base \$225,000,000	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Depair coded to F.99 \$0 \$0 do n actual purchase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai- value reporting metho that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting overstated Accounting Error Confirmed Reporting
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) artner 27-Federal Communication RC 03-Investment Interest Expense/Revenue -Exchange artner 27-Federal Communications 0 RC 03-Investment Interest Expense/Revenue -Exchange Artner 27-Federal Communications 0 RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Reporting R	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not St marks: As of 9/30/06, BF \$0 \$225,000,000 marks: (T-Bill Cusip # 9.	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base \$51,303,000 ated D's calculation is not base \$225,000,000	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Depart of the	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 \$225,000,000 \$225,000,000 \$225,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai- value reporting metho that State transferred fi \$290,476,000 \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0 5. Face amount totals \$	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Overstated Accounting Error Confirmed Reporting Overstated Accounting Error Confirmed Reporting Overstated
Artner 16R-Pension Benefit Guaranter RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt Expense/Revenue -Exchange artner 27-Federal Communications (RC 22-Buy-Sell Related Receivable/Payable artner 28-Social Security Adminis RC 05-Borrowings Interest	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Ba Reporting Agency Ba Reporting Agency Reration Reporting Agency Reporting Agency Reration	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$225,000,000 \$183,697	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base \$51,303,000 ated D's calculation is not base \$225,000,000	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Depair coded to F.99 \$0 \$0 do n actual purchase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$5 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$2,740,000,000 . 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0 5. Face amount totals \$	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differer ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differer Confirmed Reporting Accounting Methodology Differer Confirmed Reporting Accounting Methodology Differer Confirmed Reporting Overstated Accounting Error Confirmed Reporting Confirmed Reporting Accounting Error Confirmed Reporting Accounting Error Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting
artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) artner 27-Federal Communication RC 03-Investment Interest Expense/Revenue -Exchange artner 27-Federal Communications 0 RC 03-Investment Interest Expense/Revenue -Exchange Artner 27-Federal Communications 0 RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Ba Reporting Agency Ba Reporting Agency Reration Reporting Agency Reporting Agency Reration	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec \$0 (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BF \$235,000,000 \$183,697,000 sis of Accounting: Not St marks: As of 9/30/06, BF \$0 \$225,000,000 marks: (T-Bill Cusip # 9.	\$2,740,000,000 AS35 th IFCS. Difference equal urities to market in accord recognize a transfer involvanter. Partner 20 - should've bee \$290,476,000 ated D's calculation is not base \$51,303,000 ated D's calculation is not base \$225,000,000	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 Is amount reported to lance with GAAP and \$0 \$905,762,000 Iving the State Departed to F.99 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 \$225,000,000 \$225,000,000 \$225,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$2,740,000,000 . 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differen ins). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Overstated Accounting Error Confirmed Reporting Overstated Accounting Error Confirmed Reporting Overstated
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt The Construction of RC 03-Investment Interest Expense/Revenue -Exchange Artner 27-Federal Communications of RC 22-Buy-Sell Related Receivable/Payable Artner 28-Social Security Adminis RC 05-Borrowings Interest Revenue/Expense	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Reporting A	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly results of the Treasury (99). rks: The DOJ correctly results of the Treasury (90). \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's second to the Treasury does not ited Treasury (20) as the press of the Treas	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to market in acc	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 \$s amount reported to lance with GAAP and \$0 \$905,762,000 lving the State Departed to F.99 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 gencies. It would appe 99 in the initial IRAS st (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$0 treasury uses absolute \$4,418,000,000 \$4,708,476,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000 \$225,000,000 \$5655,000,000 \$5655,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$2,740,000,000 . 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0 50 Face amount totals \$	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differentians to the General Fund of the Treas Confirmed Reporting Accounting Methodology Differentians Methodology Dif
Artner 16R-Pension Benefit Guaranter RC 03-Investment Interest Expense/Revenue -Exchange artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt Expense/Revenue -Exchange artner 27-Federal Communications (RC 22-Buy-Sell Related Receivable/Payable artner 28-Social Security Adminis RC 05-Borrowings Interest	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Reporting A	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly results of the Treasury (99). rks: The DOJ correctly results of the Treasury (90). \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's second to the Treasury does not ited Treasury (20) as the press of the Treas	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to the properties of the pr	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 \$s amount reported to lance with GAAP and \$0 \$905,762,000 lving the State Departed to F.99 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 gencies. It would appe 99 in the initial IRAS st (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$0 treasury uses absolute \$4,418,000,000 \$4,708,476,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000 \$225,000,000 \$5655,000,000 \$5655,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$2,740,000,000 . 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0 50 Face amount totals \$	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differentians to the General Fund of the Treas Confirmed Reporting Accounting Methodology Differentians Methodology Dif
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue - Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt 5) RC 03-Investment Interest Expense/Revenue - Exchange Artner 27-Federal Communications of RC 22-Buy-Sell Related Receivable/Payable Artner 28-Social Security Adminis RC 05-Borrowings Interest Revenue/Expense	Reporting Agency Rebe coded as General Firading Partner Remay Corporation Reporting Agency Trading Partner Basis Reporting Agency Base Commission Reporting Agency Reporting Age	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly results of the Treasury (99). rks: The DOJ correctly results of the Treasury (90). \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's second to the Treasury does not ited Treasury (20) as the press of the Treas	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to market in acc	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 \$s amount reported to lance with GAAP and \$0 \$905,762,000 lving the State Departed to F.99 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 gencies. It would appe 99 in the initial IRAS st (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$0 treasury uses absolute \$4,418,000,000 \$4,708,476,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000 \$225,000,000 \$5655,000,000 \$5655,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 \$2,740,000,000 . 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0 50 Face amount totals \$	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differentians to the General Fund of the Treas Confirmed Reporting Accounting Methodology Differentians Methodology Dif
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt The Construction of RC 03-Investment Interest Expense/Revenue -Exchange Artner 27-Federal Communications of RC 22-Buy-Sell Related Receivable/Payable Artner 28-Social Security Adminis RC 05-Borrowings Interest Revenue/Expense	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency	marks: Treasury does not und of the Treasury (99). rks: The DOJ correctly results of the Treasury (99). rks: The DOJ correctly results of the Treasury (90). \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's second to the Treasury does not ited Treasury (20) as the press of the Treas	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to market in acc	from other Federal A Frading Partner (TP) \$0 \$0 \$0 \$0 \$s amount reported to lance with GAAP and \$0 \$905,762,000 lving the State Departed to F.99 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 gencies. It would appe 99 in the initial IRAS st (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$0 treasury uses absolute \$4,418,000,000 \$4,708,476,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000 \$225,000,000 \$5655,000,000 \$5655,000,000	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai value reporting metho \$0 that State transferred fi \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0 5. Face amount totals \$0 \$0 y coded an "N" refund to	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). dology. Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differentians to the General Fund of the Treas Confirmed Reporting Accounting Methodology Differentians Methodology Dif
Artner 16R-Pension Benefit Guarant RC 03-Investment Interest Expense/Revenue -Exchange Artner 19-Department of State RC 18-Transfers in/Out without Reimbursement 4) Artner 27-Federal Communication RC 01-Investments/Debt TRC 03-Investment Interest Expense/Revenue -Exchange Artner 27-Federal Communications (RC 22-Buy-Sell Related Receivable/Payable Artner 28-Social Security Adminis RC 05-Borrowings Interest Revenue/Expense 6)	Reporting Agency Rebe coded as General F Trading Partner Remay Corporation Reporting Agency	marks: Treasury does not und of the Treasury (99) rks: The DOJ correctly re (\$348,000,000) \$2,392,000,000 of Accounting: GAAP-Fmarks: BPD confirms wirks: PBGC marks it's sec (\$905,762,000) marks: Treasury does not ied Treasury (20) as the rks: Input error coded to \$4,418,000,000 \$4,708,476,000 sis of Accounting: Not st marks: As of 9/30/06, BP \$235,000,000 \$183,697,000 sis of Accounting: Not St marks: As of 9/30/06, BP \$225,000,000 marks: (T-Bill Cusip # 9) \$0 \$565,000,000 marks: The Internal Revenuers:	\$2,740,000,000 AS35 h IFCS. Difference equalurities to market in according to market in acc	from other Federal A Frading Partner (TP) \$0 \$0 \$0 Is amount reported to lance with GAAP and Spots and Spots are	\$0 gencies. It would appe 99 in the initial IRAS su (\$348,000,000) \$2,392,000,000 IRAS by agency in SGI I Treasury uses absolute \$0 \$0 \$tment. It would appear \$4,418,000,000 \$4,708,476,000 price/discount and hold \$235,000,000 \$183,697,000 price/discount and hold \$225,000,000 \$225,000,000 \$565,000,000 \$565,000,000 with SSA. Instead they	\$0 ar that DOJ is coding T bmission, however the \$2,740,000,000 L 7180 (Unrealized Gai- value reporting metho that State transferred fi \$290,476,000 \$290,476,000 ing period. \$51,303,000 ing period. Estimate is \$0 5. Face amount totals \$ \$0 y coded an "N" refund y	reasury (20) for FICA payments that TP was incorrectly reported with TP Confirmed Reporting Accounting Methodology Differentians). Confirmed Reporting Accounting Error unds to the General Fund of the Treas Accounting Methodology Differentians to the General Fund of the Treas Accounting Methodology Differentians to the General Fund of the Treas Accounting Methodology Differentians Methodology Differentians Treatment Reporting Overstated Accounting Error Confirmed Reporting 225,000,000 was reclassified to Accounting Error Confirmed Reporting Mecounting Error Mecountin

1

artner 36-Department of Veterans							
RC 01-Investments/Debt		\$12,683,000,000		\$0	\$12,683,000,000		Confirmed Reporting
	Trading Partner	\$13,666,000,000 marks: BPD confirms with	\$983,000,000	(\$983,000,000)	\$12,683,000,000		Accounting Error
							oans payable were erroneously added to
8)	Treasury securities	irks. VA should have report	ed \$12,085 million on the	e GFK5, the amount	v A reported on the 4th q	uarter IKAS. VAS 10	ans payable were erroneously added to
artner 36-Department of Veterans	-						
RC 03-Investment Interest		\$791,000,000		\$0	\$791,000,000		Confirmed Reporting
Expense/Revenue -Exchange		\$0	\$791,000,000	\$790,736,615	\$790,736,615	\$263,385	Accounting Error
		marks: BPD confirms with	IFCS. Agency confirmed	d with BPD in IFCS b	ut did not report a balan	ce in the Closing Pac	kage.
0 \							
9)	Trading Partner Rema	irks: VA should have report	ed \$790.7 million on the	GFRS, the amount V	A reported on the 4th qu	arter IRAS. The into	erest revenue was excluded in error.
artner 36-Department of Veterans							
RC 17-Loans Receivable/Payable		\$982,000,000		\$0	\$982,000,000		Confirmed Reporting
	Trading Partner	\$0	\$982,000,000	\$982,000,000	\$982,000,000		Accounting Error
	balance in the Closing		ned with IFCS. Veterans	has a \$980 million d	ollar loan with BPD and	a \$2 million dollar lo	oan with FFB. However they did not r
40)	barance in the Closing	; rackage.					
10)	Trading Partner Rema	irks: VA should have report	ed \$982 million on the G	FRS, the amount VA	reported on the 4th quar	ter IRAS.	
artner 47-General Services Adminis	tration						
RC 22-Buy-Sell Related		\$119,000,000		\$0	\$119,000,000		Accounting Methodology Differen
Receivable/Payable		\$281,000,000	\$162,000,000	\$0	\$281,000,000	\$162,000,000	Accounting Methodology Differen
		sis of Accounting: Allowan	ce (1319)				
	Trading Partner Basis	of Accounting: Not Stated					
	Reporting Agency Po	marks: Treasury reports SC	I. 1319 grainet a liabilita	that GSA has for Inc	loment Fund dichurcama	nts GSA reports the	full balance of this liability on their b
		irks: Treasury reduces their					
rtner 50-Securities and Exchange (Commission						
RC 01-Investments/Debt	Reporting Agency	\$0		\$0	\$0		Accounting Methodology Differen
	Trading Partner	\$3,674,528,000	\$3,674,528,000	\$0	\$3,674,528,000	\$3,674,528,000	Confirmed Reporting
		sis of Accounting: Non-fed			DDD door not		
ertner 51-Federal Deposit Insuran		marks: Difference is due to	SEC reporting Deposit F	und parances whereas	S DED does not.		
RC 01-Investments/Debt		\$51,640,000,000		\$0	\$51,640,000,000		Confirmed Reporting
	Trading Partner	\$51,894,899,151	\$254,899,151	\$0	\$51,894,899,151	\$254,899,151	Accounting Methodology Differen
		of Accounting: Not Stated					
	Reporting Agency Re	marks: BPD confirms with	IFCS. Agency confirmed	d with BPD in IFCS b	ut reported a different ba	lance in the Closing	Package.
4.43	Trading Partner Rema	rks: FDIC confirms reporti	ng; however, diference is	due to accounting m	ethodology for treatment	of market adjustmen	nt on AFS securities (SGL 1618) recog
11)	FDIC but not by UST						
,							
<u>'</u>	ce Corporation						
nrtner 51-Federal Deposit Insuran RC 03-Investment Interest	Reporting Agency	\$2,588,000,000		\$0	\$2,588,000,000		Confirmed Reporting
ertner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange	Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Remains	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporting	ng; however, diference is	\$0 d with BPD in IFCS bedue to accounting me	\$2,968,622,387 out did not report a figure ethodology for treatment	in the Closing Pack	Accounting Methodology Differen
artner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange	Trading Partner Basis Reporting Agency Reporting Agency Re Trading Partner Busis Reporting Agency Re Trading Partner Rema FDIC but not by UST	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with	IFCS. Agency confirmed	\$0 d with BPD in IFCS bedue to accounting me	\$2,968,622,387 out did not report a figure ethodology for treatment	in the Closing Pack	Accounting Methodology Differen age.
nttner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema FDIC but not by UST	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporting	IFCS. Agency confirmed	\$0 d with BPD in IFCS bedue to accounting me	\$2,968,622,387 out did not report a figure ethodology for treatment	in the Closing Pack	Accounting Methodology Differen age.
artner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema FDIC but not by UST	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with arks: FDIC confirms reporti- and different methods for ac	IFCS. Agency confirmed	\$0 d with BPD in IFCS bedue to accounting massecurities (SGL 134)	\$2,968,622,387 out did not report a figure ethodology for treatment 0).	in the Closing Packs	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize
artner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms report and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated	IFCS. Agency confirmed ng; however, diference is ceruing interest earned on \$692,534,000	due to accounting m securities (SGL 134	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000	in the Closing Packs of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting
nttner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST J Reporting Agency Trading Partner Trading Partner Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with and different methods for ac \$1,893,000,000 \$1,803,000,000 of Accounting: Not stated marks: BPD confirms with	IFCS. Agency confirmed ng; however, diference is accruing interest earned on \$692,534,000	sol d with BPD in IFCS be due to accounting measuranties (SGL 1344) sol Sol	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000	in the Closing Packs of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting
nartner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Basis	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms report and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated	IFCS. Agency confirmed ng; however, diference is accruing interest earned on \$692,534,000	sol d with BPD in IFCS be due to accounting measuranties (SGL 1344) sol Sol	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000	in the Closing Packs of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting
nettner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) nettner 60-Railroad Retirement Board RC 01-Investments/Debt nettner 69-Department of Transportal	Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Reporting Agency Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms report and diferent methods for ac \$1,893,000,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRR	IFCS. Agency confirmed ng; however, diference is accruing interest earned on \$692,534,000	sol d with BPD in IFCS to due to accounting masseurities (SGL 134 \$0 \$0 \$0 treport the same ball d in IRAS	\$2,968,622,387 but did not report a figure ethodology for treatment 3). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA	in the Closing Packs of unrealized loss or \$692,534,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen
nartner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Trading Partner Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems tion Reporting Agency Re Trading Partner Rems tion	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with and different methods for ac \$1,893,000,000 \$1,803,000,000 of Accounting: Not stated marks: BPD confirms with	IFCS. Agency confirmed ng; however, diference is secruting interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected.	sol d with BPD in IFCS be due to accounting many securities (SGL 1344 SO) sol treport the same ball d in IRAS	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000	in the Closing Pack: of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen
nettner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) nettner 60-Railroad Retirement Board RC 01-Investments/Debt nettner 69-Department of Transportal	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Reporting Agency Trading Partner Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems tion Reporting Agency Re Trading Partner Rems tion Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with trks: FDIC confirms reporti and different methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with trks: Difference due to NRR \$19,625,000,000	IFCS. Agency confirmed ng; however, diference is accruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000	d with BPD in IFCS to due to accounting mass escurities (SGL 134) \$0 \$0 or report the same ball d in IRAS	\$2,968,622,387 but did not report a figure ethodology for treatment 3). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA	in the Closing Pack: of unrealized loss or \$692,534,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen
rtner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) rtner 60-Railroad Retirement Board RC 01-Investments/Debt	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST I Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems tion Reporting Agency Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with wrks: FDIC confirms reporti and different methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with wrks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Deposit of Accounting: Not Stated	IFCS. Agency confirmed ng; however, diference is secruting interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federal federal fed	sol d with BPD in IFCS be due to accounting measurements (SGL 134). Sol sol treport the same ball d in IRAS.	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000	in the Closing Pack: of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen
rtner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) rtner 60-Railroad Retirement Board RC 01-Investments/Debt	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema FDIC but not by UST Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to	IFCS. Agency confirmed ng; however, diference is secruting interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federal federal fed	sol d with BPD in IFCS be due to accounting measurements (SGL 134). Sol sol treport the same ball d in IRAS.	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000	in the Closing Pack: of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen
rtner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) rtner 60-Railroad Retirement Board RC 01-Investments/Debi	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Trading Partner Remorting Agency Trading Partner Trading Partner Trading Partner Reporting Agency Reporting Agency Retarding Partner Remorting Agency Trading Partner Remorting Agency Trading Partner Reporting Agency Trading Partner Remorting Agency Trading Partner Remorting Agency Trading Partner Remorting Agency Trading Partner Remorting Agency Trading Partner Trading Pa	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with wrks: FDIC confirms reporti and different methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with wrks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Deposit of Accounting: Not Stated	IFCS. Agency confirmed ng; however, diference is secruting interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federal federal fed	sol d with BPD in IFCS be due to accounting measurements (SGL 134). Sol sol treport the same ball d in IRAS.	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000	in the Closing Pack: of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen
RC 03-Investment Interest Expense/Revenue -Exchange 12) Interest 60-Railroad Retirement Board RC 01-Investments/Debt RC 01-Investments/	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST I Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rems tion I Reporting Agency Re Trading Partner Rems Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms report and diferent methods for a \$1,893,000,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRR \$19,625,000,000 sis of Accounting: Poposit of Accounting: Not Stated marks: difference is due to trks: Deposit fund activity.	IFCS. Agency confirmed ng; however, diference is secruting interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federal federal fed	sol d with BPD in IFCS be due to accounting me securities (SGL 134 SO) SO sol treport the same ball d in IRAS SO SO al	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 s BPD does not.	in the Closing Pack: of unrealized loss or \$692,534,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen
rtner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) rtner 60-Railroad Retirement Board RC 01-Investments/Debt rtner 69-Department of Transportat RC 01-Investments/Debt	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems tion Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner T	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000	IFCS. Agency confirmed ng; however, diference is secruing interest earned on \$692,534,000 IFCS. The agency did not RT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F	d with BPD in IFCS to due to accounting must securities (SGL 134 SO) SO	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not.	in the Closing Pack: of unrealized loss or \$692,534,000 as. \$114,054,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting
rtner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) rtner 60-Railroad Retirement Board RC 01-Investments/Debt rtner 69-Department of Transportal RC 01-Investments/Debt	Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST I Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rems tion Reporting Agency Ba Trading Partner Basis Trading Partner Basis Reporting Agency Ba Trading Partner Basis Reporting Agency Ba Trading Partner Basis Reporting Agency Re Trading Partner Rems d Security Reporting Agency Trading Partner Rems d Security Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$0	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F	d with BPD in IFCS to due to accounting many ascurities (SGL 134 SO) and the report the same ball d in IRAS SO	\$2,968,622,387 out did not report a figure ethodology for treatment 3): \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not.	in the Closing Pack: of unrealized loss or \$692,534,000 as. \$114,054,000	Accounting Methodology Differen age. n AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen
nttner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) Inter 60-Railroad Retirement Board RC 01-Investments/Debt Inter 69-Department of Transportat RC 01-Investments/Debt Interes 70-Department of Homelan RC 05-Borrowings Interest	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST I Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem tion Reporting Agency Re Trading Partner Rem tion Reporting Agency Basis Reporting Agency Re Trading Partner Rem ton Trading Partner Rem Trading Partner Reporting Agency Trading Partner Reporting Agency Re	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$0	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federa DOT reporting Deposit F	sol d with BPD in IFCS be due to accounting many assecurities (SGL 134 Sol Sol Sol sol treport the same ball d in IRAS Sol Sol al sol sol sol sol sol sol sol sol sol so	\$2,968,622,387 out did not report a figure ethodology for treatment 3). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not. \$539,000,000 \$539,000,000 I have been TP 20. DHS	in the Closing Pack: of unrealized loss or \$692,534,000 as. \$114,054,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognization Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Error
ntner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) Inter 60-Railroad Retirement Board RC 01-Investments/Debt Inter 69-Department of Transportal RC 01-Investments/Debt RC 01-Investments/Debt Interest 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Reporting Agency Reporting Agency Retarding Partner Remotion Reporting Agency Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms report and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRE \$19,625,000,000 \$19,739,054,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$00 marks: FEMA incorrectly n EMA will make a correction	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as for reflected \$539,000,000 eported \$507 million again reflected in their first quite securities.	sol d with BPD in IFCS to due to accounting many assertities (SGL 134 SOL	\$2,968,622,387 out did not report a figure ethodology for treatment 3). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not. \$539,000,000 \$539,000,000 I have been TP 20. DHS	in the Closing Pack: of unrealized loss or \$692,534,000 as. \$114,054,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognization Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Error
RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt artner 69-Department of Transportal RC 01-Investments/Debt artner 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST Trading Partner Basis Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Reporting Agency Re Trading Partner Rem tion Reporting Agency Re Trading Partner Reporting Agency Basis Reporting Agency Basis Reporting Agency Basis Reporting Agency Basis Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re Difference Report. F	\$2,968,622,387 of Accounting: Not Stated marks: FDIC confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: BPD confirms	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as for reflected \$539,000,000 eported \$507 million again reflected in their first quite securities.	sol d with BPD in IFCS to due to accounting many assertities (SGL 134 SOL	\$2,968,622,387 out did not report a figure ethodology for treatment 3). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not. \$539,000,000 \$539,000,000 I have been TP 20. DHS	in the Closing Pack: of unrealized loss or \$692,534,000 as. \$114,054,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognization Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Error
RC 03-Investment Interest Expense/Revenue -Exchange 12) Interest 60-Railroad Retirement Board RC 01-Investments/Debt RC 01-Investments/Debt RC 01-Investments/Debt RC 01-Investments/Debt RC 05-Borrowings Interest Revenue/Expense Revenue/Expense	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST I Reporting Agency Trading Partner Trading Partner Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rems d Security Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner Reporting Agency Re Difference Report. Trading Partner Rems d Security Trading Partner Rems Trading Partner Trading Partner Rems Tradi	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRF \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correction rks: DHS/FEMA recorded	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as for reflected \$539,000,000 eported \$507 million again reflected in their first quite securities.	d with BPD in IFCS to due to accounting many securities (SGL 1340 SO) SO	\$2,968,622,387 out did not report a figure ethodology for treatment (1). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not. \$539,000,000 I have been TP 20. DHS	in the Closing Pack: of unrealized loss or \$692,534,000 as. \$114,054,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Confirmed Reporting Accounting Tror In their FY 2006 4th quarter Material
RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt artner 69-Department of Transportal RC 01-Investments/Debt artner 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema FDIC but not by UST Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rema tion Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Trading Partner Rema d Security Reporting Agency Re Trading Partner Rema Trading Partner Rema Trading Partner Rema Trading Partner Trading Partner Trading Partner Trading Partner Reporting Agency Re Trading Partner Trading Partn	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: DIFference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio urks: DHS/FEMA recorded \$2,107,000,000	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F	sol d with BPD in IFCS to due to accounting many securities (SGL 1340 SO) sol report the same ball din IRAS sol	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$539,000,000 1 have been TP 20. DHS \$2,107,000,000	\$692,534,000 s.S. \$114,054,000 \$0 will report an error i	Accounting Methodology Differen age. AFS securities (SGL 7280) recognization of the counting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting
RC 03-Investment Interest Expense/Revenue -Exchange 12) Interest 60-Railroad Retirement Board RC 01-Investments/Debt RC 01-Investments/Debt RC 01-Investments/Debt RC 01-Investments/Debt RC 05-Borrowings Interest Revenue/Expense Revenue/Expense	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rems FDIC but not by UST I Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rems Iton Reporting Agency Basis Reporting Agency Basis Reporting Agency Basis Reporting Agency Re Trading Partner Rems I Reporting Agency Re Trading Partner Rems I Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re I	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms report and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRE \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio urks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as for reflected \$539,000,000 eported \$507 million again reflected in their first quite securities.	d with BPD in IFCS to due to accounting many securities (SGL 1340 SO) SO	\$2,968,622,387 out did not report a figure ethodology for treatment (1). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not. \$539,000,000 I have been TP 20. DHS	\$692,534,000 s.S. \$114,054,000 \$0 will report an error i	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Confirmed Reporting Accounting Tror In their FY 2006 4th quarter Material
RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt Revenue/Expense RC 01-Investments/Debt RC 0	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rema FDIC but not by UST Reporting Agency Re Trading Partner Basis Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rema tion Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rema d Security Reporting Agency Re Trading Partner Rema d Security Trading Partner Rema d Security Trading Partner Rema trading Partner Rema d Security Trading Partner Reporting Agency Re Trading Partner Reporting Agency Trading Partner Trading Partner Reporting Agency Re Reporting Agency Re Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: DFIC confirms reportion urks: DFIC confirms with urks: DFIC co	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F	sol d with BPD in IFCS to due to accounting many securities (SGL 134 securities (SGL 1	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$539,000,000 thave been TP 20. DHS . \$2,107,000,000 \$2,107,433,000	\$692,534,000 s.S. \$114,054,000 \$0 will report an error i	Accounting Methodology Differen age. AFS securities (SGL 7280) recognization of the confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting Confirmed Reporting Confirmed Reporting
RC 03-Investment Interest Expense/Revenue -Exchange 12) Interest Formula Interest	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST I Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem Ition Reporting Agency Re Trading Partner Basis Reporting Agency Ba Trading Partner Rem Ition Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re Itrading Partner Reporting	\$2,968,622,387 of Accounting: Not Stated marks: FDIC confirms with urks: FDIC confirms report and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: DPD confirms	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as non-federated as non-federated in their first quantum treated in the first quantum treated in their first quantum treated in their firs	sol d with BPD in IFCS to due to accounting many ascurities (SGL 134 sol	\$2,968,622,387 out did not report a figure ethodology for treatment 3). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not. \$539,000,000 \$539,000,000 thave been TP 20. DHS \$2,107,000,000 \$2,107,433,000	\$692,534,000 s.S. \$114,054,000 will report an error i	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting
RC 03-Investment Interest Expense/Revenue -Exchange 12) Inter 60-Railroad Retirement Board RC 01-Investments/Debt RC 01-Investments/Debt RC 01-Investments/Debt RC 01-Investments/Debt RC 05-Borrowings Interest Revenue/Expense RC 01-Investments/Debt RC 01-Investments/Debt Revenue/Expense RC 01-Investments/Debt RC 01-Inv	Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST I Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem ton Trading Partner Rem ton Trading Partner Basis Reporting Agency Re Trading Partner Rem to Security Reporting Agency Re Difference Report Trading Partner Trading Partner Trading Partner Reporting Agency Trading Partner Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRF \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 solumarks: FEMA incorrectly re EMA will make a correction rks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000	IFCS. Agency confirmed ng; however, diference is secruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F \$539,000,000 eported \$507 million again reflected in their first que the transactions to TP99 in \$433,000	d with BPD in IFCS to due to accounting many securities (SGL 1340 SO) SO	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$43,000,000 \$43,107,000,000 \$2,107,433,000 \$17,000,000 \$17,000,000 \$17,000,000 \$17,469,000	\$692,534,000 \$692,534,000 \$114,054,000 \$0 will report an error i	Accounting Methodology Differen age. AFS securities (SGL 7280) recognization of the confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting Confirmed Reporting Confirmed Reporting
nther 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue - Exchange 12) Inter 60-Railroad Retirement Board RC 01-Investments/Debt Inter 69-Department of Transportal RC 01-Investments/Debt Inter 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense 13) Inter 78R-Farm Credit System Insu RC 01-Investments/Debt Inter 78R-Farm Credit System Insu RC 01-Investments/Debt Inter 78R-Farm Credit System Insu RC 01-Investments/Debt	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Remain FDIC but not by UST Reporting Agency Re Trading Partner Basis Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Remain Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Remain Trading Partner Remain Trading Partner Remain Trading Partner Remain Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Trading Partner Reporting Agency Trading Partner Trading Partner Reporting Agency Trading Partner Reporting Agency Re Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: FDIC confirms with urks: FDIC confirms report and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: DPD confirms	IFCS. Agency confirmed ng; however, diference is secruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F \$539,000,000 eported \$507 million again reflected in their first que the transactions to TP99 in \$433,000	d with BPD in IFCS to due to accounting many securities (SGL 1340 SO) SO	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$43,000,000 \$43,107,000,000 \$2,107,433,000 \$17,000,000 \$17,000,000 \$17,000,000 \$17,469,000	\$692,534,000 \$692,534,000 \$114,054,000 \$0 will report an error i	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting
ntner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue - Exchange 12) Interest 60-Railroad Retirement Board RC 01-Investments/Debt Interest 69-Department of Transportal RC 01-Investments/Debt Interest 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense 13) Interest RR-Farm Credit System Insurance 78R-Farm Credit System I	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST I Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem Ition Reporting Agency Re Trading Partner Res Reporting Agency Ba Trading Partner Res Reporting Agency Re Trading Partner Rem Italian Partner Reporting Agency Re Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRE \$19,625,000,000 \$19,739,054,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly r EMA will make a correctio urks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut stricts.	IFCS. Agency confirmed ng; however, diference is secruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F \$539,000,000 eported \$507 million again reflected in their first que the transactions to TP99 in \$433,000	sol d with BPD in IFCS to due to accounting many ascurities (SGL 134 sol	\$2,968,622,387 out did not report a figure ethodology for treatment 3). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$BPD does not. \$539,000,000 \$539,000,000 thave been TP 20. DHS \$2,107,000,000 \$2,107,433,000 \$17,000,000 \$17,469,000 the partners rounded to	\$692,534,000 \$692,534,000 \$114,054,000 \$0 will report an error i	Accounting Methodology Differen age. AFS securities (SGL 7280) recogniz Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting
ntner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue - Exchange 12) Inter 60-Railroad Retirement Board RC 01-Investments/Debt Inter 69-Department of Transportal RC 01-Investments/Debt Inter 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense 13) Inter 78R-Farm Credit System Insu RC 01-Investments/Debt Inter 78R-Farm Credit System Insu RC 02-Interest Receivable/Payable	Reporting Agency Trading Partner Remains Reporting Agency	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRF \$19,625,000,000 \$19,739,054,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correction rks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut \$85,000,000 \$85,000,000	IFCS. Agency confirmed ng; however, diference is secruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F \$539,000,000 eported \$507 million again reflected in their first quality the transactions to TP99 in \$433,000 \$469,000 end to rounding. Treasury	sol d with BPD in IFCS to due to accounting many securities (SGL 1340 SOL	\$2,968,622,387 out did not report a figure ethodology for treatment (1). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$43,000,000 \$43,000,000 \$41,000,000 \$2,107,433,000 \$17,000,000 \$17,469,000 the partners rounded to	\$692,534,000 \$692,534,000 \$114,054,000 \$0 will report an error i \$4433,000 \$4469,000 \$469,000 \$10 chousands.	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Confirmed Reporting
RC 03-Investment Interest Expense/Revenue - Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt Revenue/Expense Revenue/Expense Revenue/Expense RC 01-Investments/Debt RC 01-Investments/RC 01-Investme	Reporting Agency Trading Partner Remains Reporting Agency	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio rks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000 \$85,000,000	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F \$539,000,000 eported \$507 million again reflected in their first quality the transactions to TP99 in \$433,000 executed to rounding. Treasury \$295,000 executed to rounding.	sol d with BPD in IFCS to due to accounting many securities (SGL 134). Sol sol treport the same ball d in IRAS. Sol s	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$539,000,000 \$4,100,000 \$2,107,433,000 \$17,469,000 the partners rounded to \$85,000,000 \$84,705,000	\$692,534,000 \$3.5. \$114,054,000 \$433,000 \$469,000 \$469,000 \$295,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recogniz Confirmed Reporting Accounting Methodology Differen Accounting Methodology Differen Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting Confirmed Reporting
RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt Revenue/Expense 13) artner 78R-Farm Credit System Inst. RC 01-Investments/Debt RC 01-In	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST I Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Re Trading Partner Reporting Agency Trading Partner Reporting Agency Re	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRF \$19,625,000,000 \$19,739,054,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correction rks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut \$85,000,000 \$85,000,000	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F \$539,000,000 eported \$507 million again reflected in their first quality the transactions to TP99 in \$433,000 executed to rounding. Treasury \$295,000 executed to rounding.	sol d with BPD in IFCS to due to accounting many securities (SGL 134). Sol sol treport the same ball d in IRAS. Sol s	\$2,968,622,387 out did not report a figure ethodology for treatment 0). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$539,000,000 \$4,100,000 \$2,107,433,000 \$17,469,000 the partners rounded to \$85,000,000 \$84,705,000	\$692,534,000 \$3.5. \$114,054,000 \$433,000 \$469,000 \$469,000 \$295,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Confirmed Reporting
Artner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) Artner 60-Railroad Retirement Board RC 01-Investments/Debt Artner 69-Department of Transportal RC 01-Investments/Debt Artner 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense 13) Artner 78R-Farm Credit System Insu RC 02-Interest Receivable/Payable Artner 78R-Farm Credit System Insu RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Remain FDIC but not by UST Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Remain Trading Partner Remain Reporting Agency Re Trading Partner Remain Trading Partner Remain Reporting Agency Re Trading Partner Remain Trading Partner Reporting Agency Remance Corp	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio rks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut \$85,000,000 \$84,705,000 marks: difference is attribut \$85,000,000 \$34,705,000 marks: difference is attribut \$85,000,000 \$36,705,000 marks: difference is attribut	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did no RIT securities not reflected \$114,054,000 fund treated as non-federal DOT reporting Deposit F \$539,000,000 eported \$507 million again reflected in their first quality the transactions to TP99 in \$433,000 exed to rounding. Treasury \$295,000 end to rounding. Treasury	sol d with BPD in IFCS to due to accounting many securities (SGL 134). Sol sol treport the same ball d in IRAS. Sol s	\$2,968,622,387 out did not report a figure ethodology for treatment (1). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$539,000,000 \$1,200,466,000 \$1,200,466,000 \$1,200,466,000 \$1,200,466,000 \$1,200,466,000 \$1,200,466,000 \$2,107,39,054,000 \$2,107,000,000 \$2,107,433,000 \$17,469,000 the partners rounded to 1 \$85,000,000 \$44,705,000 the partners rounded to 1	\$692,534,000 \$3.5. \$114,054,000 \$433,000 \$469,000 \$469,000 \$295,000	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Confirmed Reporting
RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt RC 01-Investments/De	Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST Trading Partner Basis Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem tion Reporting Agency Re Trading Partner Res Reporting Agency Re Trading Partner Res Trading Partner Rem to Security Reporting Agency Re Trading Partner	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio urks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut \$85,000,000 \$84,705,000 marks: difference is attribut \$85,000,000 \$84,705,000 marks: difference is attribut \$0 \$251,000 \$251,000	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as non-federated in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency did not reflected in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transaction to TP99 in Treasury IFCS. The agency of the transaction to TP99 in TP9	sol d with BPD in IFCS to due to accounting many securities (SGL 134 securities (SGL 1	\$2,968,622,387 out did not report a figure ethodology for treatment (1): \$1,893,000,000	\$692,534,000 \$692,534,000 \$114,054,000 \$00 will report an error i \$433,000 \$4469,000 thousands.	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Confirmed Reporting
Artner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) Artner 60-Railroad Retirement Board RC 01-Investments/Debt Artner 69-Department of Transportal RC 01-Investments/Debt Artner 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense 13) Artner 78R-Farm Credit System Insu RC 01-Investments/Debt Artner 78R-Farm Credit System Insu RC 02-Interest Receivable/Payable Artner 78R-Farm Credit System Insu RC 03-Investment Interest Expense/Revenue -Exchange Artner 78R-Farm Credit System Insu RC 03-Investment Interest Expense/Revenue -Exchange Artner 78R-Farm Credit System Insu RC 24-Buy-Sell Revenue/Expense	Reporting Agency Trading Partner Basis Reporting Agency Re Trading Partner Rem FDIC but not by UST I Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Rem Trading Partner Rem Trading Partner Reporting Agency Trading Partner Reporting Agency Re	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio rks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut \$85,000,000 \$84,705,000 marks: difference is attribut \$85,000,000 \$34,705,000 marks: difference is attribut \$85,000,000 \$36,705,000 marks: difference is attribut	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as non-federated in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency did not reflected in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transaction to TP99 in Treasury IFCS. The agency of the transaction to TP99 in TP9	sol d with BPD in IFCS to due to accounting many securities (SGL 1344 securities (SGL 1345 se	\$2,968,622,387 out did not report a figure ethodology for treatment (1): \$1,893,000,000	\$692,534,000 \$692,534,000 \$114,054,000 \$00 will report an error i \$433,000 \$4469,000 thousands.	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting
12) artner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) artner 60-Railroad Retirement Board RC 01-Investments/Debt artner 69-Department of Transportal RC 01-Investments/Debt artner 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense 13) artner 78R-Farm Credit System Insu RC 01-Investments/Debt artner 78R-Farm Credit System Insu RC 02-Interest Receivable/Payable artner 78R-Farm Credit System Insu RC 03-Investment Interest Expense/Revenue -Exchange artner 78R-Farm Credit System Insu RC 03-Investment Interest Expense/Revenue -Exchange artner 78R-Farm Credit System Insu RC 24-Buy-Sell Revenue/Expense	Reporting Agency Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Remover Trading Partner Remover Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Re Trading Partner Rams Trading Partner Rams Reporting Agency Re Difference Report. Trading Partner Reporting Agency Re Difference Report. Trading Partner Reporting Agency Revance Corp	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with rks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with rks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to rks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio rks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,469,000 \$84,705,000 marks: difference is attribut \$85,000,000 \$84,705,000 marks: difference is attribut \$85,000,000 \$251,000 marks: difference is attribut \$80 \$251,000 marks: The difference is attribut	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as non-federated in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency did not reflected in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transaction to TP99 in Treasury IFCS. The agency of the transaction to TP99 in TP9	sol d with BPD in IFCS t due to accounting m securities (SGL 134 \$0 \$0 \$0 treport the same bal d in IRAS \$0 \$0 \$50 al und balances whereas \$0 \$539,000,000 inst TP 99 it should uarter FY 2007 IRAS instead of TP20. \$0 \$0 \$0 \$0 \$0 rounded to millions, \$0 \$0 \$0 sol sol sol sol sol sol sol sol sol so	\$2,968,622,387 out did not report a figure ethodology for treatment (1). \$1,893,000,000 \$1,200,466,000 ance for 60X8118 in IRA \$19,625,000,000 \$19,739,054,000 \$539,000,000 \$539,000,000 \$539,000,000 \$2,107,433,000 \$1,469,000 \$17,469,000 \$44,705,000 the partners rounded to 1 \$0 \$251,000 ons, the partners rounded const, the partners rounded to 1	\$692,534,000 \$692,534,000 \$114,054,000 \$00 will report an error i \$433,000 \$4469,000 thousands.	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen
Artner 51-Federal Deposit Insuran RC 03-Investment Interest Expense/Revenue -Exchange 12) Artner 60-Railroad Retirement Board RC 01-Investments/Debt Artner 69-Department of Transportal RC 01-Investments/Debt Artner 70-Department of Homelan RC 05-Borrowings Interest Revenue/Expense 13) Artner 78R-Farm Credit System Insu RC 01-Investments/Debt Artner 78R-Farm Credit System Insu RC 02-Interest Receivable/Payable Artner 78R-Farm Credit System Insu RC 03-Investment Interest Expense/Revenue -Exchange Artner 78R-Farm Credit System Insu RC 03-Investment Interest Expense/Revenue -Exchange Artner 78R-Farm Credit System Insu RC 24-Buy-Sell Revenue/Expense	Reporting Agency Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Trading Partner Trading Partner Basis Reporting Agency Re Trading Partner Basis Reporting Agency Re Trading Partner Remover Trading Partner Remover Trading Partner Rams Reporting Agency Re Trading Partner Rams Reporting Agency Re Trading Partner Rams Trading Partner Rams Reporting Agency Re Difference Report. Trading Partner Reporting Agency Re Difference Report. Trading Partner Reporting Agency Revance Corp	\$2,968,622,387 of Accounting: Not Stated marks: BPD confirms with urks: FDIC confirms reporti and diferent methods for ac \$1,893,000,000 \$1,200,466,000 of Accounting: Not stated marks: BPD confirms with urks: Difference due to NRR \$19,625,000,000 \$19,739,054,000 sis of Accounting: Deposit of Accounting: Not Stated marks: difference is due to urks: Deposit fund activity. \$539,000,000 \$0 marks: FEMA incorrectly re EMA will make a correctio urks: DHS/FEMA recorded \$2,107,000,000 \$2,107,433,000 marks: Rounding in GFRS \$17,000,000 \$17,469,000 marks: difference is attribut \$85,000,000 \$84,705,000 marks: difference is attribut \$85,000,000 \$84,705,000 marks: difference is attribut \$0 \$251,000 \$251,000	IFCS. Agency confirmed ng; however, diference is scruing interest earned on \$692,534,000 IFCS. The agency did not RIT securities not reflected \$114,054,000 fund treated as non-federated as non-federated as non-federated in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency did not reflected in their first quality of the transactions to TP99 in \$433,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in \$459,000 IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transactions to TP99 in Treasury IFCS. The agency of the transaction to TP99 in Treasury IFCS. The agency of the transaction to TP99 in TP9	sol d with BPD in IFCS to due to accounting many securities (SGL 1344 securities (SGL 1345 se	\$2,968,622,387 out did not report a figure ethodology for treatment (1): \$1,893,000,000	\$692,534,000 \$692,534,000 \$114,054,000 \$00 will report an error in \$295,000 thousands.	Accounting Methodology Differen age. AFS securities (SGL 7280) recognize Confirmed Reporting Accounting Methodology Differen Confirmed Reporting Accounting Error In their FY 2006 4th quarter Material Confirmed Reporting

Partner 86-Department of Housing and	d Urban Developmen	t								
RC 03-Investment Interest	Reporting Agency	\$1,527,000,000		\$0	\$1,527,000,000		Confirmed Reporting			
Expense/Revenue -Exchange	Trading Partner	\$1,531,000,000	\$4,000,000	\$0	\$1,531,000,000	\$4,000,000	Confirmed Reporting			
	Reporting Agency Rer	narks: BPD's IFCS figure	e is greater than IRAS by S	to Inflation Compensati	on for 9/30/06 which	was reported in IFCS but not in IRAS. The				
	weekend inflation issu	eekend inflation issue is being worked on by BPD. Agency reporting in IFCS and IRAS match.								
Partner 89-Department of Energy										
RC 01-Investments/Debt	Reporting Agency	\$25,050,000,000		\$0	\$25,050,000,000		Accounting Methodology Difference			
	Trading Partner	\$23,767,000,000	\$1,283,000,000	\$0	\$23,767,000,000	\$1,283,000,000	Accounting Methodology Difference			
	Reporting Agency Bas	is of Accounting: Level	Yield amortization							
			s the eff yield method of a							
	Reporting Agency Rer	marks: The Market Value	Adjustment of \$1,361,550	328 is part of the dif	ference because the BPD	does not have an SC	GL to classify the MV adjustment. It is put			
	SGL 2533, but DOE u	ses SGL 1638 and SGL 1	639 which zero each other	r out.						
Partner 89-Department of Energy										
RC 03-Investment Interest		\$693,000,000		\$0	\$693,000,000		Accounting Methodology Difference			
Expense/Revenue -Exchange	Trading Partner	\$1,166,000,000	\$473,000,000	\$0	\$1,166,000,000	\$473,000,000	Accounting Methodology Difference			
	Reporting Agency Basis of Accounting: Gain/loss recognition									
	Trading Partner Basis	of Accounting: DOE uses								
1										
	Reporting Agency Rer	marks: Difference of 463,	483,317.96 is because DO	E does not recognize	unrealized gains/losses of	on the Zero coupon be	onds because they hold them until maturity.			

^{*}Represents 'accounting error' and 'current year timing' differences only.

Intragovernmental Account Adjustments

			Type of Error	Impact of audit differences on consolidated financial statement captions- Debit/(Credit) r Statement of Changes in Net Position Effect Balance Sheet Effect						
			Known Audit Difference (KD) Most Likely Audit	Audit Difference arising in			palatice Sheet Effect			
W/P Ref	#	Description	Difference (MLD)	Current Period	Prior Period	Total	Net Position	Assets	Liabilities	Disposition
BPD-RJE BPD-RJE		Current year effect of prior period uncorrected audit differences: Public Debt Intragovernmental Debt To reclassify the Treasury's funds from intragovernmental debt holdings to Debt Held by the Public as of 9/30/05	KD KD						(336,502,000) 336,502,000	Passed Passed
		Uncorrected audit differences (before tax) in the current period				-				
BPD-RJE BPD-RJE		Public Debt Intragovernmental Debt To reclassify the Treasury's funds from intragovernmental debt holdings to Debt Held by the Public as of 9/30/06	KD KD						(188,785,000) 188,785,000	Passed Passed
FMS-JE		Federal Debt Interest (Restitution of Foregone Interest - FY 2006)	KD	156,774,563		156,774,563	156,774,563			Passed
FMS-JE		Other Federal Costs	KD	(156,774,563)		(156,774,563)	(156,774,563)			Passed
		To record forgone interest during the fiscal year 2006 debt issuance suspension period that, as required by statute, was restored by Treasury through the restitution of foregone interest appropriation				- - - - - - - - - -				
				0	-	- 0	0	-	-	-
				0	-	- 0	0	-	-	-
		Financial statement amounts (as per final financial statements)		n/a	n/a	n/a	n/a n	n/a	n/a	n/a
		Uncorrected audit differences as a percentage of financial statement amounts		n/a	n/a	n/a	n/a n	ı/a	n/a	n/a

Communication	on of Uncorrec	ted Audit Olfferences		
Discussed with	- J.m	Lingdogen	Director A) C	Dale: "Trylob (11) zylob
Discussed by:	<u>ე</u> თ	a Jefferson		
	Figure reviewed the Additionally, none	rabove audir differences and exer- of the adjustment are indicators	edateglish skey are ezh rewarish intek Parisard	Health recollectively to the Department of Tracoury's convolidated financial extensions
	Partists	N	let	11/14/06 + 11/22/0C
	Si Minayer 1	Two all		11 14 06 6 11 22 0 L