Dear Technical Director:

I am writing to you in my capacities as the Executive Director of the Association of Science Museum Directors and the Director Emeritus of the Illinois State Museum System. The Association of Science Museum Directors is an organization of the directors of natural history museums, science centers, other science museums, and general museums with large science collections and/or programs. We are pleased to have the opportunity to comment on this important issue. Responses for each of the four questions are provided below.

**Question 1. Should the definition of the term collections include the concept of direct care? If not, why not?**

The definition of the term collections should definitely include the concept of direct care. Many natural history museums and other science museums allow proceeds from deaccessioning of collections to be used for direct collections care and/or new collections acquisitions in policy and practice. For many museums, the commitment to care for existing collections is as important as acquiring new specimens. This practice of allowing proceeds to also be used for direct collections care and/or new acquisition is in alignment with the American Alliance of Museums Code of Ethics for Museums, but has been out of alignment with FASB because of FASB’s restriction of the use of proceeds from deaccessioned collections to new acquisitions. Adding the concept of direct collections care to the definition of collections will bring the agreed-upon ethical practices of museums into alignment with the FASB and GAAP definitions.

**Question 2: Should there be a requirement to disclose an entity’s policy for use of proceeds from deaccessioned collections? If so, why not?**

It is a generally agreed upon best practice for museums to disclose in their collections policies and ethics statement how proceeds from deaccessioned collections may be used. It has been a requirement for accreditation for museums to provide copies of their collections policies and ethics statement as part of the review process. We have no issue with disclosing a museum’s policy for use of proceeds from deaccessioned collections.

**Question 3: Would the proposed transition requirement of prospective application with retroactive application permitted be operable and would it provide decision-useful information? If not, please explain why and what you would recommend.**

Prospective application with retroactive application permitted would be operable and would provide useful information. As noted above many natural history museums, other science museums, and general museums with large science collections have long been allowing proceeds from deaccessioned collections to be used for new acquisition and/or direct collections care. This practice has been considered ethical and was allowed in the museums collections policies and ethic statements and was also accommodated by the American Alliance of Museums Code of Ethics for Museums.

**Question 4: Should the effective date of the proposed amendment be upon issuance of a final Update? If not, why not?**

We recommend that the effective date for the proposed amendment be upon the issuance of the final Update.

We appreciate this opportunity to comment on this important proposed change. Feel free to contact me if you have additional questions.

Sincerely,

Bonnie W. Styles, Ph.D.
Executive Director
Association of Science Museum Directors
2413 S. Whittier Ave.
Springfield, IL 62704-4655
The following people have submitted the same comment letter as the one shown.

BONNIE W. STYLES
ASSOCIATION OF SCIENCE MUSEUM DIRECTORS

LUKE J. SWETLAND
SANTA BARBARA MUSEUM OF NATURAL HISTORY