

**Comments on draft SNA chapter:  
Addendum 1 to Chapter 7: The distribution of income accounts**

**Deadline for comments: 16 October 2007  
Send comments to: [sna@un.org](mailto:sna@un.org)**

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Submission date:	October 29, 2007

This three-part template allows you to record your comments on the Addendum 1 to draft chapter 7 (Add.1) easily and, at the same time, makes it easy for us to use your comments in considering revisions to the draft chapter. You may complete any one, any two, or all of the three parts of the template.

Save this template and send it as an attachment to the following e-mail address:  
[sna@un.org](mailto:sna@un.org)

**Part I: General comments**

In the space below, please provide any general comments, such as about the clarity with which the new recommendations were incorporated (30 words or less).

*Comment:*

We think that the draft is clear.
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**Part II: Comments on specific draft paragraphs or passages**

In your review of this Add.1, you may wish to devote particular attention to the passages listed below. For ease of reference, we have identified the relevant paragraphs. For the passage, a Word table is provided for you to use in making your comments. There is a row for general comments at the top of the table. Thereafter please use a separate row for each paragraph on which you wish to make detailed comments.

1. Paragraphs 7.101-7.109 of the revised text shown in Add.1 outline the key features of interest as property income payable on a specific set of financial instruments. Is the discussion clear? Are there any other general features concerning interest that should be incorporated into chapter 7 as well as in chapter 17, which elaborates on how interest is calculated on these specific instruments? (Please reference the relevant paragraph numbers in chapter 17 in your comment.)

General comment	In general, we support the recommendations. But in practice, it is somewhat difficult to identify the real interest in financial statements due to the various kinds of new financial instruments. So it will be helpful if UN provides practical examples in the web site frequently by some extra documents (not by SNA).
7.101	We think that this paragraph is clear.
*	Click here and start typing.

\* Insert rows in this Word table for each paragraph on which you wish to comment.

### **Part III. Other specific comments**

You are welcome to make other comments. Please do so by using Adobe Acrobat Version 6 or 7 to comment directly on the PDF of the addendum.

If you don't have Adobe Acrobat Version 6 or 7 and would like to make very detailed comments please send a message to [sna@un.org](mailto:sna@un.org) requesting to receive a version of the addendum permitting you to comment. To optimize your commenting tools please download Adobe Reader 7.0 for free from <http://www.adobe.com/products/acrobat/readstep2.html>