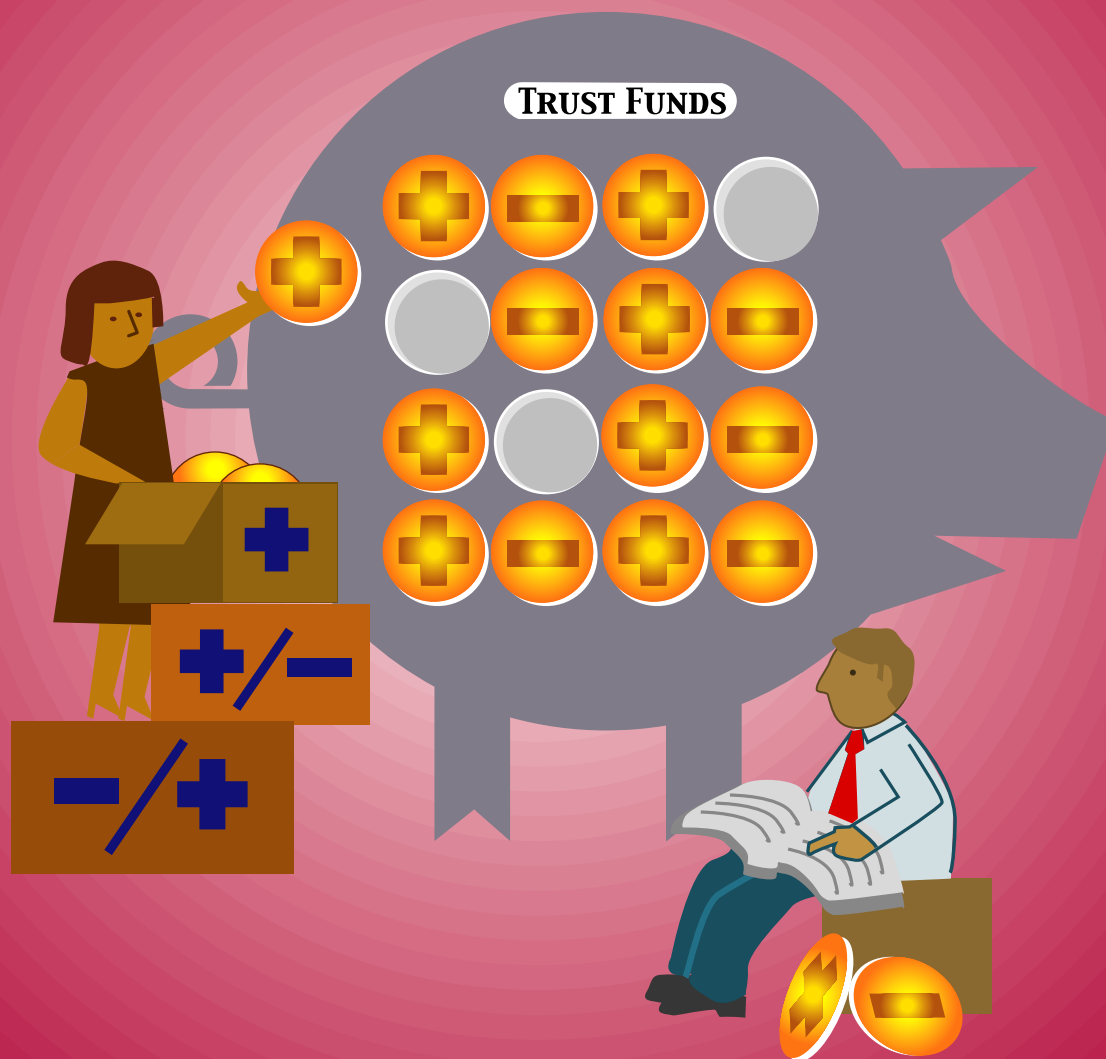


# FEDERAL TRUST FUND ACCOUNTING GUIDE

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Presented By:  
Department of the Treasury  
Financial Management Service  
Financial Standards and Reporting Division

Released June 2001