

Omnibus Technical Release Amendments 2022: Conforming Amendments

Please select the type(s) of organization responding to this exposure draft. If you are not responding on behalf of an organization, please select "individual."

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| Accounting Firm | <input type="checkbox"/> | |
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| Federal Entity (other) | <input type="checkbox"/> | If other, please specify: <input type="text"/> |
| Association/Industry Organization | <input type="checkbox"/> | |
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| Individual | <input type="checkbox"/> | |

Please provide your name.

Name: Christian Hellie, Deputy Chief Financial Officer

Please identify your organization, if applicable.

Organization: Social Security Administration (SSA)

Please email your responses to fasab@fasab.gov. If you are unable to respond by email, please call (202) 512-7350 to make alternate arrangements.

- Q1.** This proposed Technical Release (TR) would provide conforming amendments to previously issued TRs to ensure the TRs are consistent with the pronouncements identified in paragraph 2 of the proposed TR. Specifically, this TR would provide conforming amendments to the following:
- TR 10, *Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment*
 - TR 11, *Implementation Guidance on Cleanup Costs Associated with Equipment*
 - TR 14, *Implementation Guidance on the Accounting for the Disposal of General Property, Plant & Equipment*
 - TR 20, *Implementation Guidance for Leases*

Do you agree or disagree with the proposed amendments and that this TR clarifies the technical guidance? Please provide the rationale for your answer.

SSA Response: We concur that this Exposure Draft *Omnibus Technical Release Amendments 2022: Conforming Amendments* clarifies the technical guidance and provides conforming amendments to the previously issued Technical Releases 10, 11, 14, and 20 to ensure consistency with other pronouncements.

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- Q2.** Are there additional conforming amendments to previously issued TRs that the AAPC should consider in this TR? If so, what are they? Please provide the rationale for your answer.

SSA Response: We are not aware of any additional conforming amendments to previously issued Technical Releases that AAPC should consider or include in this Exposure Draft *Omnibus Technical Release Amendments 2022: Conforming Amendments*.