

*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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- 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.**

We agree. The amendments provide more consistency with structure, and reference to GAAP opposed to specific guidance.

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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.

No.