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.”

Accounting Firm ☐
Federal Entity (user) ☐
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Federal Entity (other) ☐ If other, please specify:
Association/Industry Organization ☐
Nonprofit organization/Foundation ☐
Other ☐ If other, please specify:
Individual ☐

Please provide your name.
Name: Shawn Mickey

Please identify your organization, if applicable.
Organization: Department of the Treasury

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.

We agree. The amendments provide more consistency with structure, and reference to GAAP opposed to specific guidance.
Omnibus Technical Release Amendments 2022: Conforming Amendments

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.