**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) |  |  |  |
| Federal Entity (preparer) |  |  |  |
| Federal Entity (auditor) |  |  |  |
| Federal Entity (other) |  | If other, please specify: |  |
| Association/Industry Organization |  |  |  |
| Nonprofit organization/Foundation |  |  |  |
| Other |  | If other, please specify: |  |
| Individual |  |  |  |

**Please provide your name.**

|  |  |
| --- | --- |
| Name: |  |

**Please identify your organization, if applicable.**

|  |  |
| --- | --- |
| Organization: |  |

*Please email your responses to* [*fasab@fasab.gov*](mailto:fasab@fasab.gov?subject=Comments%20on%20Deferral%20of%20the%20Effective%20Date%20of%20SFFAS%2054,%20Leases,%20exposure%20draft)*. If you are unable to respond by email, please call (202) 512-7350 to make alternate arrangements.*

1. 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.**

1. 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.