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# Federal Financial Accounting And Auditing Technical Release 3 (Rescinded): Preparing and Auditing Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act

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## Status

<b>Issued</b>	July 31, 1999
<b>Effective Date</b>	For fiscal periods beginning after September 30, 1998
<b>Interpretations and Technical Releases</b>	None.
<b>Affects</b>	None.
<b>Affected by</b>	Technical Releases 3-Revised and 6 rescinded Technical Release 3 in its entirety.

Technical Releases 3-Revised, Auditing Estimates for Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act--*Amendments to Technical Release No. 3 Preparing and Auditing Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act* and Technical Release 6, Preparing Estimates for Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act-- *Amendments to Technical Release No.3 Preparing and Auditing Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act* rescinded Technical Release 3 in its entirety.