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Attached are US Forest Service comments on exposure draft,
"Implementation Guidance on Asbestos Cleanup Costs Associated with
Facilities & Installed Equipment."

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U.S. Forest Service Response to Exposure Draft

Questions for Respondents

Federal Financial Accounting Technical Release Exposure Draft:
Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment
(dated September 3, 2009)

General Comments:

The word "survey" should be replaced with the word "inspection". There is no disagreement with the financial accounting, but there is disagreement with the use of the term "survey" (e.g. asbestos survey, reasonable survey, survey data). For facilities, we must have "asbestos inspections" by accredited "asbestos inspectors." There could be some type of unofficial asbestos survey, but it's not going to meet regulatory standards for either renovation or demolition. It would be better if we could educate all those who read this document, by insisting that the document use correct terminology. Even if a building is made entirely of wood, the regulations say that it must be inspected before renovation or demolition. In a sense, we have the liability of proving that there is no asbestos. It's not correct to assume that a building does not contain asbestos. We can always assume that it does.

Q1. Do you agree or disagree with the methodology outlined for identifying real property containing asbestos (paragraph 16)? Please provide the rationale for your answer.

16. b says to identify real properties not expected to contain asbestos. We believe this should be changed to read "identifyreal properties that do not contain asbestos. When it comes to asbestos in facilities, the only way you can prove that there is no asbestos is to have an accredited inspector conduct an inspection. You CANNOT rely on "survey results.... Indicating the real property is not likely to contain asbestos." Such a "survey" does not count in the asbestos regulations of AHERA, ASHARA and NESHAPS. Additionally, 16.b.i. should read "Asbestos inspection reports or other records indicating the real property (ies) do not contain asbestos."

Q2. Do you agree or disagree with the assessment to be applied to those facilities expected to contain asbestos (paragraph 17)? Please provide the rationale for your answer. Do you believe additional or different assessments should be applied? If so, please specify.

The phrase "expected to contain asbestos" in the second line of paragraph 17 should be deleted. Again, expectations or assumptions do not count. We need

inspections, and in the absence of inspections, we must assume that the building materials do contain asbestos.

- Q3. Do you agree or disagree with the list of estimating methodologies proposed to estimate the cost of removal, containment or disposal of real property or group of real properties (paragraph 18)? Please provide the rationale for your answer. Do you believe additional methodologies should be included? If so, please specify.

Forest Service agrees.

- Q4. Do you agree or disagree with the example of practice for evaluating asbestos cleanup costs associated with real property repair and renovation (Appendix B)? Please provide the rationale for your answer.

Forest Service agrees.

- Q5. Do you agree or disagree with the example of practice for evaluating asbestos cleanup costs associated with real property demolition (Appendix B)? Please provide the rationale for your answer.

Forest Service disagrees because, this example is for demolition, and the following bulleted statement doesn't apply:

"It is not possible to determine the extent of the existence of asbestos without destroying or weakening the existing structure or disturbing potential asbestos, which would be undesirable."

For demolition projects, a thorough inspection MUST be conducted, even if you destroy or weaken the structure or disturb asbestos. You cannot demolish a building with friable asbestos; it must be removed first. So this example would be OK, as long as this one statement is removed.

- Q6. Do you believe additional technical guidance related to asbestos cleanup costs associated with facilitates and installed equipment is needed in this proposal? Please provide the rationale for your answer.

We believe no further guidance is needed.

ADDITIONAL QUESTION: Are there any costs that may be excluded from the estimate of asbestos-related cleanup costs?

Yes, it is possible for certain types of non-friable asbestos containing material to remain non-friable indefinitely; therefore, the estimate does not need to include non-friable asbestos containing roofing, flooring, siding, and other materials that when repaired, renovated, removed, contained, disposed of, or otherwise disturbed do not become friable and do not require additional costs above and beyond normal repair, renovation, removal, containment, or disposal costs to prevent them from becoming friable.