

>>> "MELANIE CENCI" <MELANIE.CENCI@nfc.usda.gov> 12/4/2009 4:09 PM >>>
On behalf of The US Department of Agriculture, Office of the Chief
Financial Officer, attached are comments on exposure draft ,
"Implementation Guidance on Cleanup Costs Associated with Equipment".

Melanie R. Cenci

Office of the Chief Financial Officer

US Dept. of Agriculture

Questions for Respondents (USDA, Office of the Chief Financial Officer)

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

- Q1. In the case of cleanup costs associated with equipment at disposal, outlined in paragraphs 12- 16, do you agree with the consideration factors to apply as outlined in the guidance?

USDA agrees with the consideration factors related to cleanup costs associated with equipment at disposal, outline in paragraphs 12 – 16.

- Q2. In the case of cleanup costs associated with equipment during ongoing operations, outlined in paragraphs 17 - 21, do you agree with the consideration factors to apply as outlined in the guidance?

USDA agrees with the consideration factors related to cleanup costs associated with equipment during ongoing operations, outlined in paragraphs 17 – 21.

- Q3. Do you believe additional technical guidance related to equipment cleanup costs at disposal is needed in this proposal?

No additional technical guidance related to equipment cleanup costs at disposal is needed.

- Q4. Do you believe additional technical guidance related to equipment cleanup costs during ongoing operations is needed in this proposal?

No additional technical guidance related to equipment cleanup costs during ongoing operations is needed.