

This release should be retained and filed.

This release accomplishes the following:

- Updated the guide, where applicable, to remove references to asbestos removal.
- Clarified definitions in Tangible Capital Asset listing.

Revisions have therefore been made to the following areas:

APPENDIX C – TANGIBLE CAPITAL ASSET LISTING

- Revised wording under Other Buildings from “Salt and sand storage buildings” to “Salt, sand and other storage buildings”
- Added Physical IT security tokens to list of Computer Hardware assets.

**APPENDIX F – BETTERMENTS VERSUS OPERATING EXPENSES:
ILLUSTRATIVE EXAMPLES**

- Removed “asbestos removal” from Examples of Expenditures chart, as this would be covered under asset retirement obligation remediation.