Author Full Name: Anonymous Received Date: 11/17/2022 05:34 PM

## **Comments Received:**

Re: OMB Control Numbers 1902-0021, 1902-0029, 1902-0205 and 1902-0215

Please reference Section D of the attached filing submitted in Docket No. RM21-11-000 on November 17, 2022 regarding the significant time and expense burden on companies to comply with the proposed accounting changes.