





- Q5. (a) Are there other costs or benefits in addition to those identified by the Board that should be considered in determining whether benefits outweigh costs? Please provide the rationale for your answer.**

The reporting requirement, as a possible line item in the statement of net cost (for significant impairment) and information in the notes to the financial statements, will provide transparency into the impairment.

- (b) Are there G-PP&E categories, classes, or base units to which provisions of this proposed Statement should not apply? Please provide the rationale for your answer.**

The Board should consider proposing that any G-PP&E category, class or base unit that is not material to the financial statements should be exempt from the impairment review, even if the impairment might be material to the individual item.

- (c) Do you agree or disagree that the benefits of implementing this Statement outweigh its costs? Please provide the rationale for your answer.**

We concur that the benefits of implementing this proposed statement will outweigh its costs as long as it is implemented from a materiality standpoint. We recommend that a risk assessment be performed to determine and identify the categories, classes, or base units within the organization that will require implementation of this statement.