



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

December 27, 2016

MEMORANDUM FOR EXECUTIVE DIRECTOR, FEDERAL ACCOUNTING STANDARDS
ADVISORY BOARD

SUBJECT: Proposed Statement of Federal Financial Accounting Standard Exposure Draft
"Leases"

We appreciate the opportunity to respond to the proposed draft "Leases" and related document, "Questions to Respondents." We have reviewed the documents as requested and have no comment. Should you have any questions or require additional assistance, please contact me or Daniela Mahoney of my staff at 703-604-8912.

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Randolph R. Stone
Deputy Inspector General
Policy and Oversight