

NRC agrees with proposed guidelines in the amendment to (SFFAS) 5, Accounting for Liabilities of the federal government and SFFAS 6, Accounting for Property, Plant and Equipment. The amendment provides more specific guidance that is reasonable and will improve the evaluation and reporting process of leases.

- 1) Yes
- 2) Yes
- 3) Yes
- 4) Yes
- 5) Yes
  - a. agree
- 6) Yes
  - a. no
  - b. agree
- 7) Yes
- 8) Yes
- 9) Yes
- 10) Yes
- 11) Yes
- 12) Yes