

From: [FASAB](#)
To: [Perry, Ricky \(Alan\)](#)
Subject: FW: SFFAS 54 - Leases exposure draft request for comment
Date: Tuesday, January 14, 2020 1:32:11 PM
Attachments: [image001.png](#)

From: Willing, Ryan M. (HQ-IM030) [mailto:ryan.m.willing@nasa.gov]
Sent: Tuesday, January 14, 2020 12:20 PM
To: FASAB
Cc: Tezna, Nestor A. (HQ-IM030); Tran, Jeanne (HQ-IM010); Butler, Michelle A. (HQ-IM010)
Subject: SFFAS 54 - Leases exposure draft request for comment

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Hello,

Please find NASA's written comments for SFFAS Deferral of the Effective Date of SFFAS 54, Leases exposure draft.

NASA concurs with the Board's proposal to defer the effective date for SFFAS 54 by two years. This will allow for an appropriate amount of time to ready ongoing implementation activities and review the updated guidance.

Thank you,

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