

**From:** [Osborne, Christopher](#)  
**To:** [Perry, Ricky \(Alan\)](#)  
**Cc:** [Atcherson, Aileen](#); [Lavergne, Dany](#); [Jennette, Vonda](#)  
**Subject:** FW: FASAB and AAPC Issue Exposure Drafts: Implementation Guidance for Leases & Omnibus Amendments to Leases-Related Topics  
**Date:** Monday, February 1, 2021 6:15:12 PM

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Ricky:

EPA officials in our financial reporting and financial policy areas reviewed the below referenced Exposure Drafts. At this time, we have no comments to offer.

Thank you.....

Christopher S. Osborne, CPA  
Senior Financial Adviser  
Office of the Controller

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