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**From:** Edwards, Valerie A <Valerie.A.Edwards@hud.gov>  
**Sent:** Thursday, June 23, 2022 11:22 AM  
**To:** FASAB <FASAB@FASAB.gov>  
**Cc:** Guilford, William E <William.E.Guilford@hud.gov>  
**Subject:** FASAB ED, Omnibus Amendments: Technical Clarifications Addressing Lessee and Lessor Discount Rates and Sale-leasebacks

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Good afternoon,

The Department of Housing and Urban Development officially reviewed the FASAB ED Technical Release on Technical Clarifications Addressing Lessee and Lessor Discount Rates and Sale-leasebacks for comment and we agree with the board's recommendations for implementation.

Thanks for the opportunity to provide comments and recommendations.

Very respectfully,

*Valerie A. Edwards*

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