**Please select the type(s) of organization responding to this exposure draft. If you are not responding on behalf of an organization, please select “individual.”**

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| --- | --- | --- | --- |
| Accounting Firm |  |  |  |
| Federal Entity (user) |  |  |  |
| Federal Entity (preparer) |  |  |  |
| Federal Entity (auditor) |  |  |  |
| Federal Entity (other) |  | If other, please specify: |  |
| Association/Industry Organization |  |  |  |
| Nonprofit organization/Foundation |  |  |  |
| Other |  | If other, please specify: |  |
| Individual |  |  |  |

**Please provide your name.**

|  |  |
| --- | --- |
| Name: |  |

**Please identify your organization, if applicable.**

|  |  |
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| Organization: |  |

*Please email your responses to* [*fasab@fasab.gov*](mailto:fasab@fasab.gov?subject=Comments%20on%20Deferral%20of%20the%20Effective%20Date%20of%20SFFAS%2054,%20Leases,%20exposure%20draft)*. If you are unable to respond by email, please call (202) 512-7350 to make alternate arrangements.*

This proposed Statement would address certain ongoing areas of concern related to leases implementation that were not addressed in SFFAS 60, *Omnibus Amendments 2021*, including:

* clarifying the Board’s original intent for discounting lease liabilities and receivables, which should result in a more consistent and comparable application of SFFAS 54, *Leases*, requirements; and
* clarifying the applicability of paragraphs 89-92 of SFFAS 54 to intragovernmental sale-leasebacks and the disclosure requirements applicable to them

**QFR 1** Do you agree or disagree with the proposed amendments to address discounting lease liabilities and receivables, as reflected in paragraphs 3-7 (amending par. 42, 47-48, and 59 of SFFAS 54), and the Board’s basis for such proposals? Please provide the rationale for your answer.

**QFR 2** Do you agree or disagree with the proposed amendments to clarify the applicability of paragraphs 89-92 of SFFAS 54 to intragovernmental sale-leasebacks and the disclosure requirements applicable to them, as reflected in paragraphs 8-9, and the Board’s basis for such proposals? Please provide the rationale for your answer.