



October 16, 2017

Ms. Susan M. Cospers  
Technical Director  
Financial Accounting Standards Board  
401 Merritt 7  
PO Box 5116  
Norwalk, CT 06856-5116

RSM US LLP

One South Wacker Drive  
Suite 500  
Chicago, IL 60606  
[www.rsmus.com](http://www.rsmus.com)

**File Reference No. 2017-290**

Dear Ms. Cospers:

RSM US LLP is pleased to provide feedback on the proposed Accounting Standards Update (ASU), *Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842*. We appreciate the opportunity to provide comments, and we support the Board's efforts to address concerns that may arise in connection with the application of ASU 2016-02, *Leases*.

**Responses to Questions for Respondents**

**Question 1:** *Would the land easement practical expedient in this proposed Update reduce the cost and complexity to implement Topic 842? If not, please explain why.*

We believe the proposal could potentially result in a significant reduction in the cost and complexity of implementing Topic 842 for reporting entities that have numerous easements. We believe the proposed practical expedient provides a reasonable solution for concerns expressed about the costs of evaluating existing lease easements.

**Question 2:** *Would the proposed amendments require transition provisions or an effective date that is different from those for Topic 842? If yes, please explain what transition requirements and/or effective date you would recommend and why.*

We do not believe the proposed amendments would require different transition provisions nor a different effective date than those for Topic 842.

We appreciate this opportunity to provide feedback on the proposed Update and would be pleased to respond to any questions the Board or its staff may have concerning our comments. Please direct any questions to Rick Day at 563.888.4017 or Richard Stuart at 203.905.5027.

Sincerely,

*RSM US LLP*

RSM US LLP