



**Question 5:** Consistency between both provider and recipient is a good goal to strive for, but given some of the other requirements for reporting entities it may not be possible. Government grants specifically could split how the contributions are recorded.

**Question 6:** I have no suggestion for addition or alteration of existing terminology.

**Question 7:** I do not believe current disclosure requirements need to be amended. Once the transactions changes are made to conditional contributions from their existing status, the information should be adequately provided to interested parties.

**Question 8:** As with any significant change, there will be difficulties during a transition (especially for smaller entities). While it is possible to enact such changes quickly, it could become prohibitive for smaller entities. Allowing smaller entities an easier method to conform to the new rules would allow them to continue to operate unimpeded while working towards compliance.

**Question 9:** It would be logical to enact the update along with Topic 606 as they are crafted to reduce diversity in reporting practices. This would be aided by allowing an easier transition method as mentioned in the previous question.

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