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Via Email to director@fasb.org

Re: File Reference No. 2017-310

Dear Ms. Cospers:

Grant Thornton LLP appreciates the opportunity to comment on proposed Accounting Standards Update, *Technical Corrections and Improvements to Recently Issued Standards Part II, Accounting Standards Update No. 2016-02, Leases (Topic 842)*.

Our responses to the questions for respondents are as follows.

Question 1: Would the amendments in this proposed Update clarify the guidance in Topic 842 or provide a better link between paragraphs within Topic 842 or between the guidance in Topic 842 and other Topics? If not, please explain which proposed amendment(s) you disagree with and why.

We believe that the proposed amendments in this Update clarify the guidance in Topic 842 and improve the linkage between paragraphs within Topic 842 and with other Topics. We agree with the proposed amendments.

Question 2: Will any of the proposed amendments result in substantive changes to the application of Topic 842 that would require transition provisions or an effective date for the final amendments other than those noted in the Summary section “When Would the Amendments Be Effective?” If so, please describe.

In our view, the proposed amendments will not result in substantive changes to the application of Topic 842 that would require transition provisions or an effective date for the final amendments other than noted in the proposed Update.

Question 3: Should other changes that are directly or indirectly related to the proposed amendments be made? Please note that the Board will conduct Codification improvements projects on a periodic basis and additional changes may be postponed to a subsequent Codification improvements project.

At this time we are not aware of other changes that directly or indirectly relate to the proposed amendments.

If you have any questions about our response, or wish to further discuss our comments, please contact Ryan Brady, Partner, at 312.602.8741 or ryan.brady@us.gt.com.

Sincerely,

/s/ Grant Thornton LLP