

From: Paul Wilmesmeier <paul@gogc.com>
Sent: Wednesday, April 22, 2020 8:31 AM
To: Director - FASB <director@fasb.org>
Subject: Leases (Topic 842) Effective Date

I am strongly in favor of the FASB's decision to delay the implementation date for Leases (Topic 842) for nonpublic entities. Small companies are struggling to deal with the issues associated with COVID-19 at the moment, and I suspect that these issues will remain throughout 2020. Delaying the effective date of Topic 842 will allow these companies time to prepare during 2021, when COVID-19 is (hopefully) not a distraction.

Thank you,

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