

04/21/2020

<p>category (such as private companies and private NFP entities) for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022? Please explain why or why not.</p>	<p>on implementation for the last year, but due to furloughs caused by the COVID-19 crisis, we have even more limited resources. The few hours we are allowed to work are focused on business continuity activities. We lack the bandwidth to properly finish our implementation prior to the current effective date.</p>	
<p>Should Leases be effective for NFP entities that have issued or are conduit bond obligors for securities that are traded, listed, or quoted on an exchange or an over-the-counter market that have not yet issued financial statements for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years? Please explain why or why not.</p>	<p>I am not versed in this, so decline to comment</p>	<p>Completed</p>
<p>Please provide any additional comments on the proposed Update:</p>	<p>I appreciate the FASB's responsiveness in addressing this issue.</p>	<p>Completed</p>
<p>Please provide any comments on the electronic feedback process:</p>	<p>This form was very user friendly.</p>	<p>Completed</p>