



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>NFP entities do not need. Also it may be more complex to implement at a time when many leases may be renegotiated or defaulted. Given the economy, the applicable entities do not need the added expense and increased audit costs associated with implementing a new complex standard.</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>No. For all of the same reasons cited above in support of the deferral.</p>	<p>Completed</p>
<p>Please provide any additional comments on the proposed Update:</p>	<p>The effective date of the Revenue standard should be deferred for all private companies and not-for-profit organizations that have not issued their 2019 financial statements yet. May not-for-profit entities have fiscal year ends (such as 6/30/202) and re</p>	<p>Completed</p>
<p>Please provide any comments on the electronic feedback process:</p>	<p>It would be more efficient to have a one page form so you do not have to go through multiple pages.</p>	<p>Completed</p>