

Record ID: 637235343268558265

Question Text	Response	Status
* Please select the type of entity or individual responding to this feedback form.	Preparer	Completed
Other, please specify (Specified)		
* Please provide contact information for any follow-up questions.	(Filled in as Follows:)	Completed
Organization *	PATH	
First name *	Oleg	
Middle initial		
Last name *	Solovey	
Email address *	osolovey@path.org	
Phone number		
Should the effective date of Revenue be optionally deferred to annual reporting periods beginning after December 15, 2019, and interim reporting periods within annual reporting periods beginning after December 15, 2020, for franchisors that are not public business entities? Please explain why or why not.		Completed
Is the scope of the Revenue deferral (franchisors that are not public business entities) clear? If not, please explain why.		Completed
Should Leases be effective for entities in the "all other"	Yes. Delaying the effective date for entities in the 'all other' categories to fiscal years beginning after December 15, 2021 will allow us to better prepare for the roll-out of the	Completed

04/26/2020

<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>new lease 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>Completed</p>
<p>Please provide any additional comments on the proposed Update:</p>		<p>Completed</p>
<p>Please provide any comments on the electronic feedback process:</p>		<p>Completed</p>