

-----Original Message-----

From: dpaynter02@sprynet.com [mailto:dpaynter02@sprynet.com]

Sent: Friday, August 30, 2013 11:08 AM

To: Director - FASB

Subject: Re. File Reference No. 2013-270

Dear Director,

Commodore Funding Corporation, a user of lessor financial information, feels the Re-Exposure Draft does not meet the Board's objectives of improving quality and comparability of financial reporting, and does not present an acceptable alternative to existing US GAAP, and as such, it should NOT be implemented.

Best regards,

Don Paynter

Donald Paynter
Managing Director
Commodore Funding Corporation
1841 Broadway, Suite 1004
New York, NY 10023
Phone: 212-750-4600
Fax: 212-750-4604