

From: Ben McLeish [mailto:Ben.McLeish@colliers.com]
Sent: Thursday, December 09, 2010 6:56 PM
To: Director - FASB
Subject: Proposed lease accounting changes

Dear Sir:

If the desired effect is to burden businesses with unnecessary business expenses reducing their profitability, as well as limit facility expansion resulting in decreased Real estate taxes, then please press on!

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