Businesses need to spend less time and costs on computing depreciation, interest expense, present values, M-1 tax adjustments, reassessing value and need to spend more time and costs on profitable growing their business -- analyzing sales, products, customers, advertising, supply chains, expenses. Therefore, the new lease accounting need to be less complicated. It needs to match the tax system as rent expense.

Most bankers, lenders and other non-accountant financial statement users have no need for complicated calculations and situations on this matter. They just want a better picture of liabilities.

Common sense must prevail.

In these tough economic times, unnecessary costs of business must be avoided - not mandated. Do you truly want to put the small business owners out of business with such unnecessary costs?