Record ID: 637235343268558265

<table>
<thead>
<tr>
<th>Question Text</th>
<th>Response</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>* Please select the type of entity or individual responding to this feedback form.</td>
<td>Preparer</td>
<td>Completed</td>
</tr>
<tr>
<td>Other, please specify (Specified)</td>
<td></td>
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</tr>
<tr>
<td>* Please provide contact information for any follow-up questions.</td>
<td>(Filled in as Follows:)</td>
<td>Completed</td>
</tr>
<tr>
<td>Organization *</td>
<td>PATH</td>
<td></td>
</tr>
<tr>
<td>First name *</td>
<td>Oleg</td>
<td></td>
</tr>
<tr>
<td>Middle initial</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Last name *</td>
<td>Solovey</td>
<td></td>
</tr>
<tr>
<td>Email address *</td>
<td><a href="mailto:osolovey@path.org">osolovey@path.org</a></td>
<td></td>
</tr>
<tr>
<td>Phone number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
<td>Completed</td>
</tr>
<tr>
<td>Is the scope of the Revenue deferral (franchisors that are not public business entities) clear? If not, please explain why.</td>
<td></td>
<td>Completed</td>
</tr>
<tr>
<td>Should Leases be effective 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</td>
<td>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</td>
<td>Completed</td>
</tr>
<tr>
<td>Question</td>
<td>Response</td>
<td></td>
</tr>
<tr>
<td>------------------------------------------------------------------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>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.</td>
<td>Completed</td>
<td></td>
</tr>
<tr>
<td>Please provide any additional comments on the proposed Update:</td>
<td>Completed</td>
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</tr>
<tr>
<td>Please provide any comments on the electronic feedback process:</td>
<td>Completed</td>
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