From: Andrew Romerdahl [mailto:ARomerdahl@PfefferDevelopment.com]

Sent: Saturday, December 11, 2010 4:33 PM

To: Director - FASB

Subject: New Proposed Lease Accounting Standards

To whom it may concern:

I would like to voice my concern with the proposed lease accounting standards being considered by FASB and IASB. I believe that more time is needed to thoroughly consider the potential financial impacts of these new accounting standards on the owners, operators, and lessors of commercial buildings. Please consider delaying your decision until these impacts have been discussed further.

Thanks,

Andrew J. Romerdahl
President – BOMA Anchorage
Project Manager

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