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**Sent:** Thursday, December 02, 2010 8:35 AM  
**To:** Director - FASB  
**Subject:** New Lease Accounting Standards

I believe that more time and study needs to be given to the proposal to show all leases on the balance sheet. I believe that this will create balance sheets that do not accurately state the financial position of the company. With many companies going out of business and abandoning their leases I think this will create an accounting nightmare.

Please do not implement these changes without a lot of attention to all the possible ramifications.

Thank you

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