From Mike Brown

To: Director - FASB

Subject: Lease Accounting

If you feel compelled to load up the balance sheet with more liabilities and these assets called "right to use", I guess so be. But, we should use common sense in these demanding economic times.

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 them analyzing sales, products, customers, advertising, supply chains, expenses. Therefore, the new lease accounting need to be less complicated and MUST SYNC UP AS RENT EXPENSE AS REQUIRED BY THE TAX RETURNS.

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.

Please let common sense be your guiding light.