



Project **Leases**
Topic **Agenda**

Time (Norwalk)	Paper #	Description
9:00 – 10:00	-	Breakfast
10:00 – 10:05	*	Welcome and introductions
10:05 – 10:15	*	Objectives & outreach update
10:15 – 11:00	3	Differentiating between a service contract and a lease
11:00 – 11:45	4	Lessor accounting
11:45 – 12:30	-	Lunch
12:30 – 1:15	5	Accounting for options to extend or terminate a lease
1:15 – 2:00	6	Accounting for variable lease payments
2:00 – 2:15		Break
2:15 – 3:00	7	Lessee accounting: subsequent measurement
3:00 – 3:45	8	Transition
3:45 – 4:00		Concluding Remarks
4:00		Close

* Draft slides are attached. An update to outreach feedback will be provided at the meeting.

This paper has been prepared by the technical staff of the FASB and the IASCF for discussion at a public meeting of the FASB's and the IASB's Lease Accounting Working Group.

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