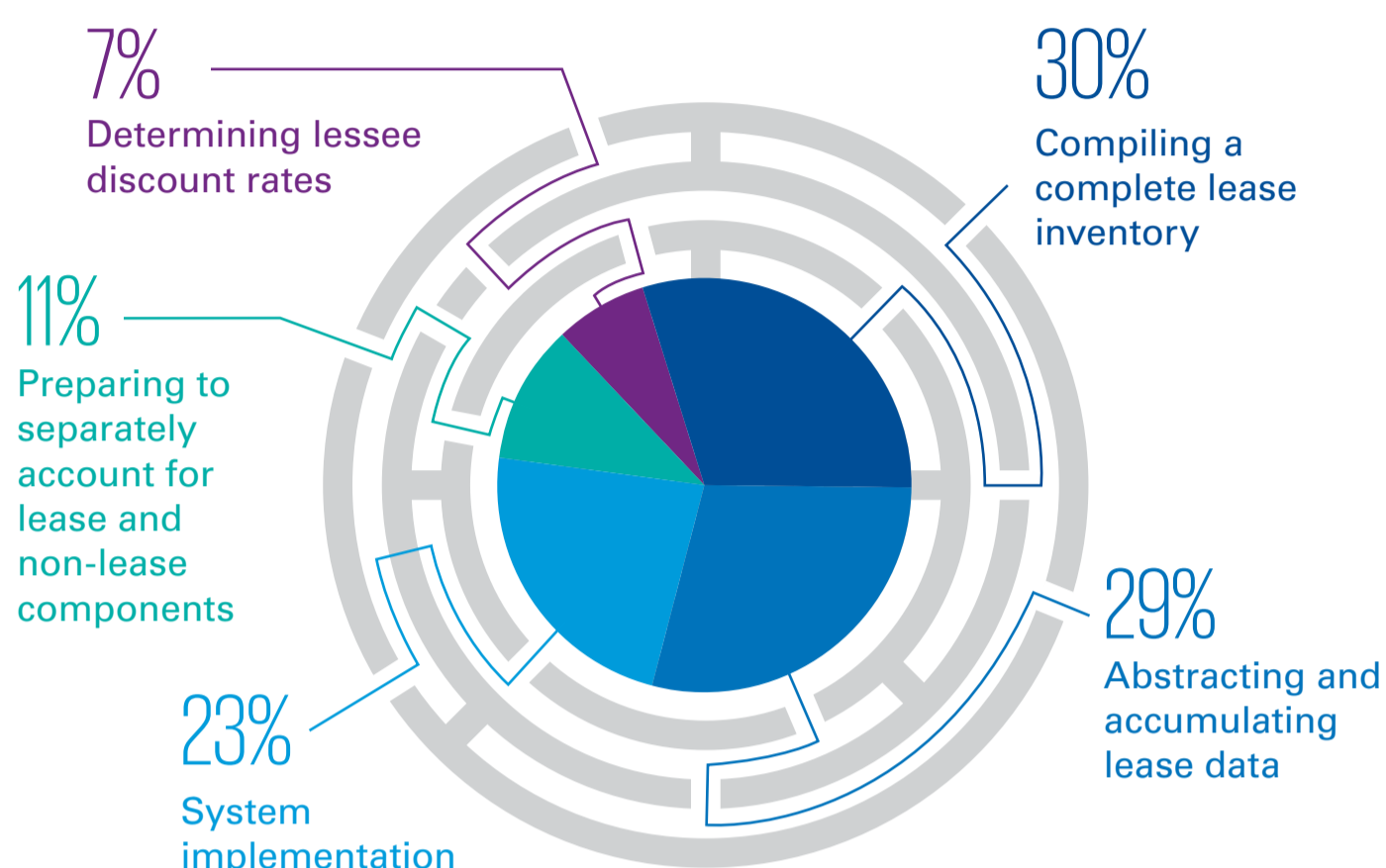


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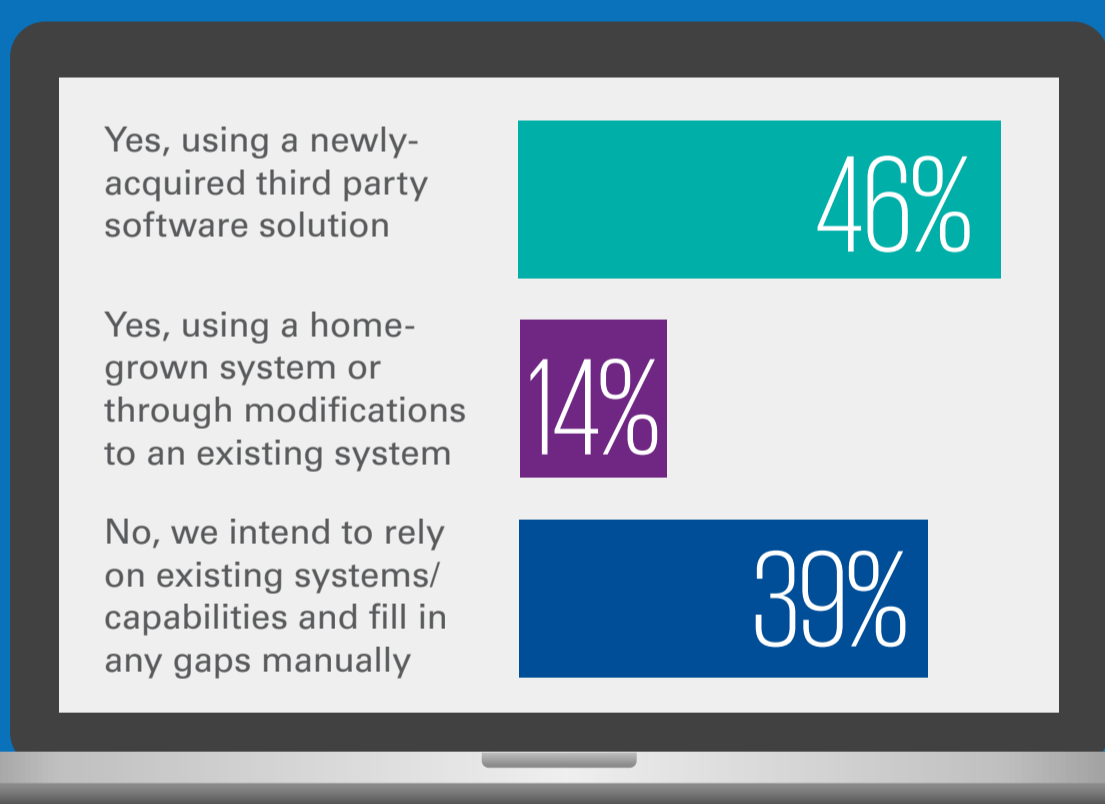
Implementing the New Leases Standard – Where Do We Stand? August 7, 2018

Participant responses to certain polling questions, for whom the questions were applicable.

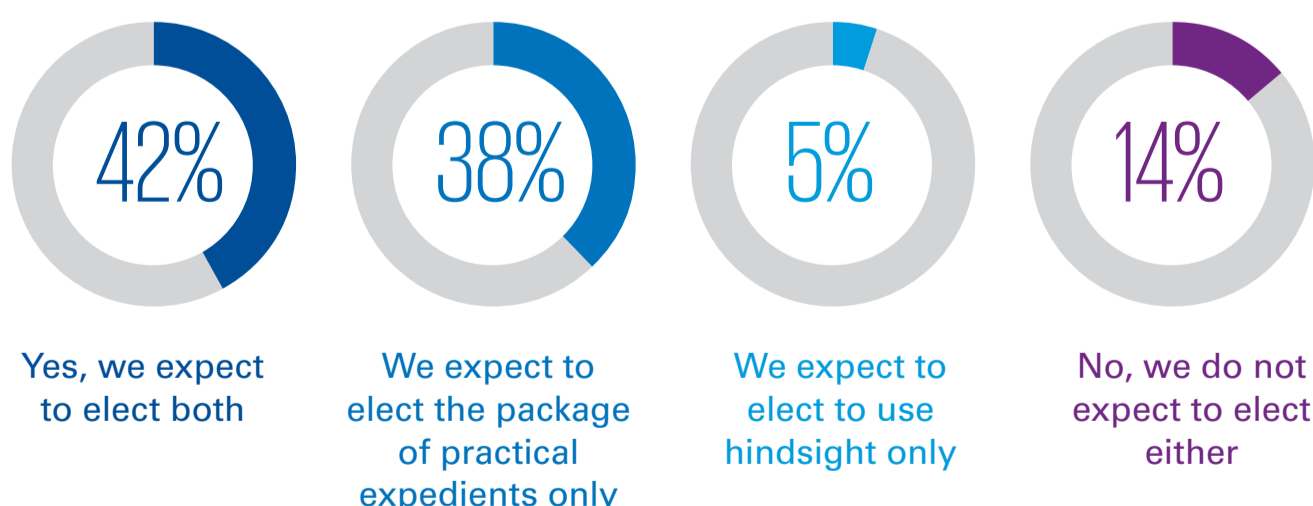
Which of the following would you characterize as the most difficult aspect of your implementation to this point?



Are you implementing or planning to implement leasing software to apply Topic 842?



Do you expect your company to elect the package of practical expedients and the use-of-hindsight option?



Do you expect to use the new effective date transition method to adopt Topic 842?



Responses may not equal 100% due to rounding.