



**FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD**

**Notice of Request for Comment on an Exposure Draft Titled *Embedded Leases Practical Expedient***

**AGENCY:** Federal Accounting Standards Advisory Board.

**ACTION:** Notice.

**SUMMARY:** Notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has released for public comment an exposure draft of a proposed Statement of Federal Financial Accounting Standards titled *Embedded Leases Practical Expedient*. Respondents are encouraged to comment on any part of the exposure draft.

**DATES:** Responses are requested by July 30, 2026.

**ADDRESSES:** The exposure draft is available on the FASAB website at <https://www.fasab.gov/documents-for-comment/>. Copies can be obtained by contacting FASAB at (202) 512-7350. Comments should be sent to [leases@fasab.gov](mailto:leases@fasab.gov).

**FOR FURTHER INFORMATION CONTACT:** Ms. Monica R. Valentine, Executive Director, 441 G Street, NW, Washington, DC 20548, or call (202) 512-7350.

*Authority:* 31 U.S.C. 3511(d); Federal Advisory Committee Act, 5 U.S.C. 1001-1014)

Dated: May 1, 2026.

**Monica R. Valentine,**  
*Executive Director.*