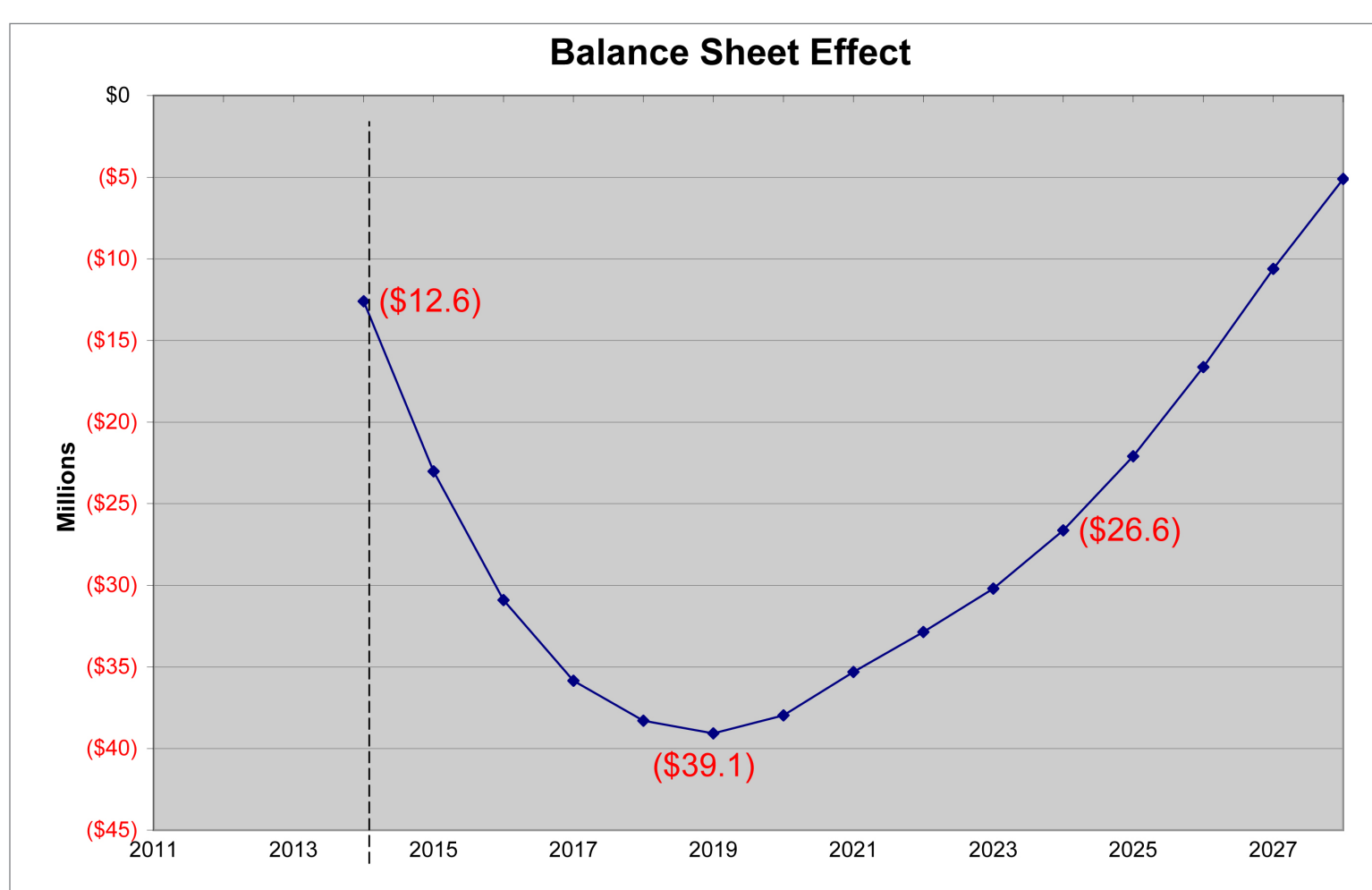
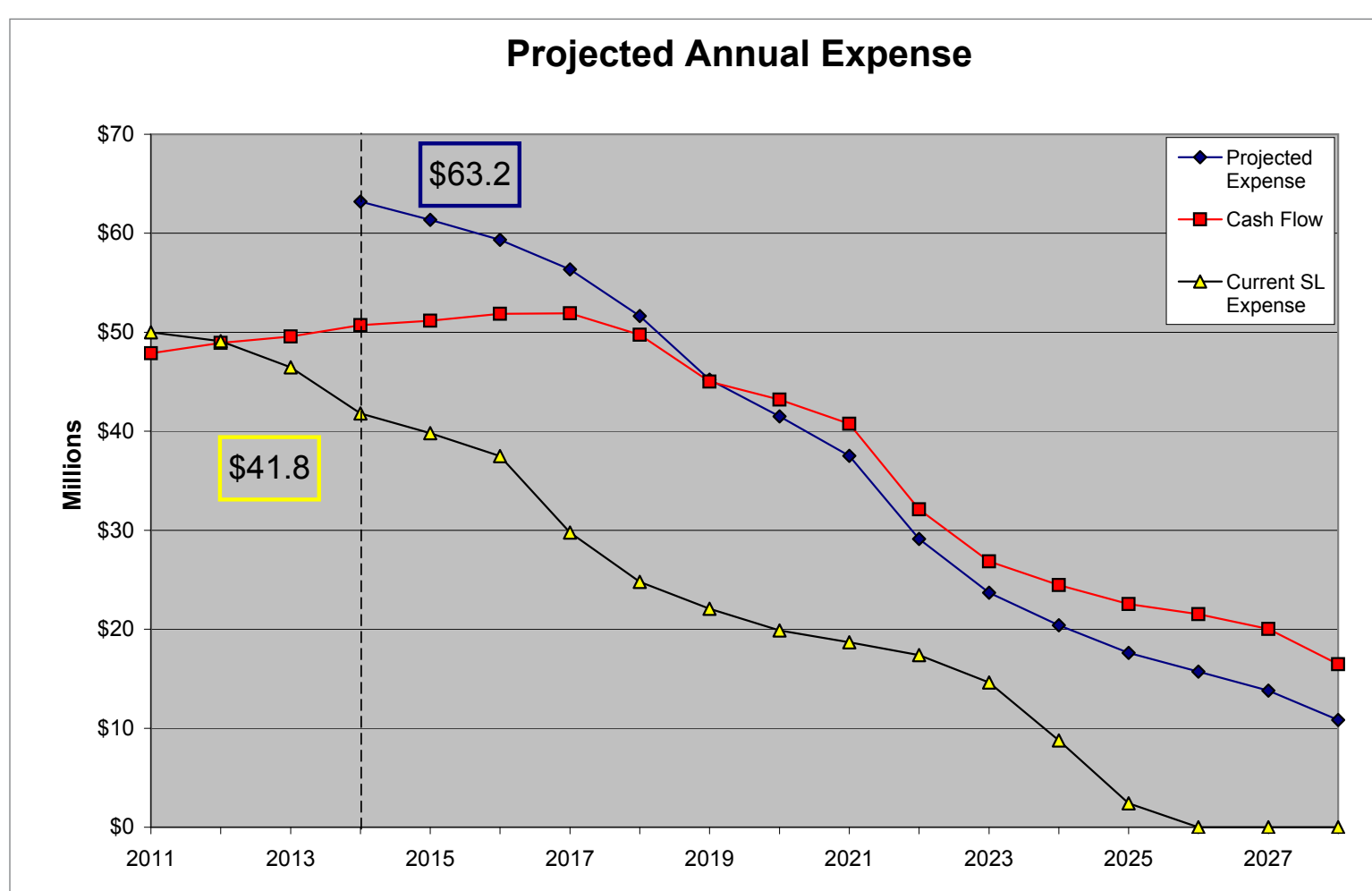
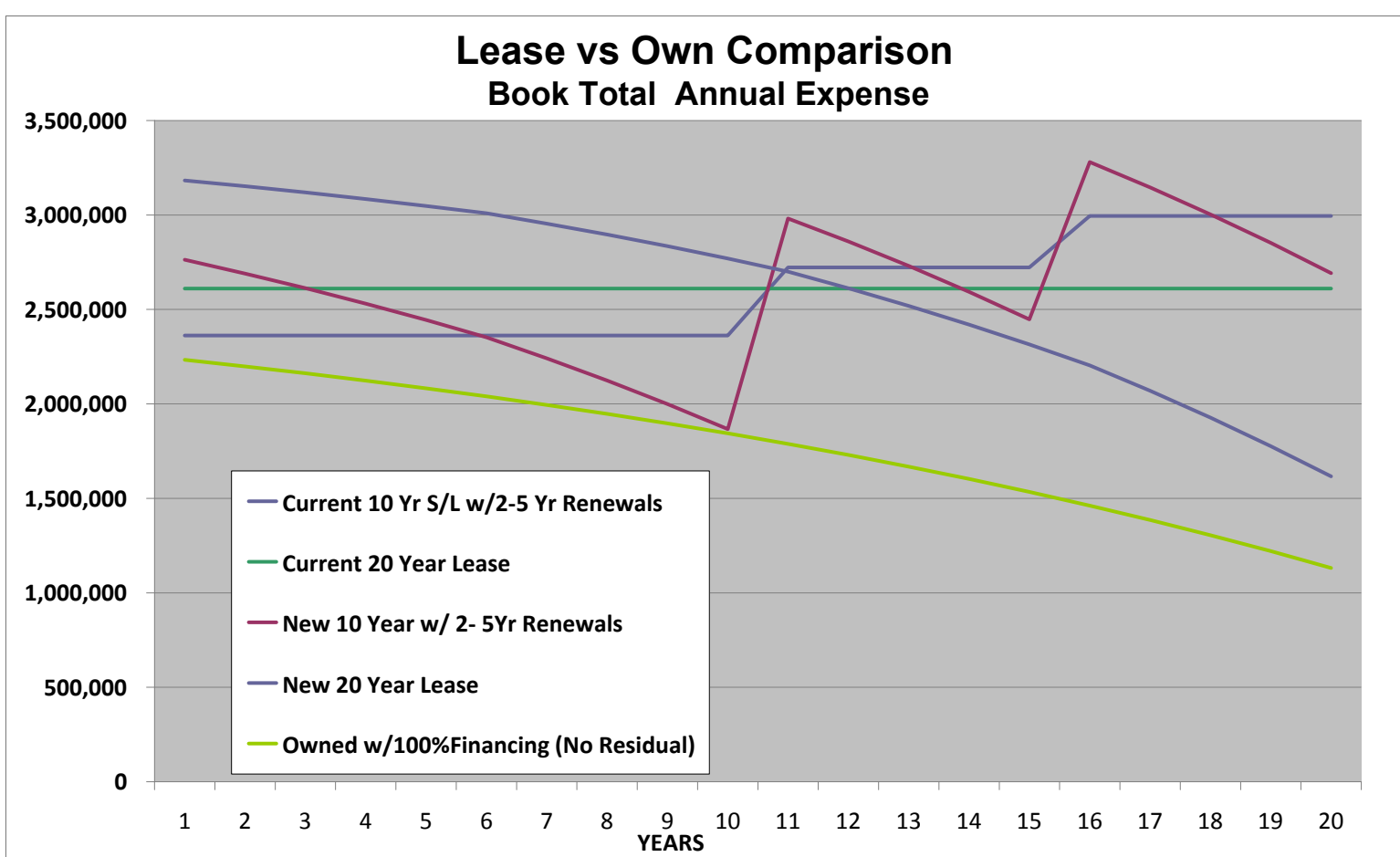


## FASB/IASB Lease Accounting Changes

### Preparing Beyond Compliance

Jackson Cross Partners is pleased to announce that it has developed a financial modeling tool to assist corporate leadership in the modeling and analysis of the Income and Equity impact of the proposed changes to Lease Accounting. Highlights of this service include:

- Single Assets or Portfolio Comparisons
- Building Rent Schedules for Current Term & Option Periods
- Adjusting Values To Account For Service Portion of Leases
- Analyzing Lease vs. Own Scenarios
- Modeling Assumptions On Variable Rent Adjustments
- Creating Comparative Analysis Based On Various Term Options
- Comparing Current Expense To Future Expense
- Graphing of Net Equity Impact



*"While there may be some changes to the final standard, this process really opened our eyes to the potential impact to our business and began the process of developing a strategy" -Corporate CFO*

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