



**The Japanese Institute of  
Certified Public Accountants**

4-4-1 Kudan-Minami, Chiyoda-ku, Tokyo 102-8264, Japan  
Phone: +81-3-3515-1129 Fax: +81-3-3515-1167  
Email: [hieirikaikai@jicpa.or.jp](mailto:hieirikaikai@jicpa.or.jp)

May 17, 2021

Mr. Ross Smith  
Program and Technical Director  
International Public Sector Accounting Standards Board  
International Federation of Accountants  
277 Wellington Street West  
Toronto, Ontario, Canada M5V 3H2

**Comments on the Exposure Draft 75, Leases**

Dear Mr. Smith,

The Japanese Institute of Certified Public Accountants (hereafter “JICPA”) highly respects the International Public Sector Accounting Standards Board (hereafter “IPSASB”) for its continuous effort to serve the public interest. We are also pleased to comment on the Exposure Draft 75 “*Leases*” (hereafter “ED75”).

The JICPA agrees with each amendment and decisions proposed in ED75 as a whole.

Yours sincerely,

Hiroshi Shiina  
Executive Board Member - Public Sector Accounting and Audit Practice  
The Japanese Institute of Certified Public Accountants