

Interpretation of the Emerging Accounting Issues Working Group

**INT 02-15: EITF 00-11: Lessors' Evaluation of Whether Leases of
Certain Integral Equipment Meet the Ownership Transfer
Requirements of FASB Statement 13**

ISSUE NULLIFIED BY SSAP NO. 22

INT 02-15 Dates Discussed

June 9, 2002; September 10, 2002

INT 02-15 References

SSAP No. 22—Leases (SSAP No. 22)

INT 02-15 Discussion

4. The working group reached a consensus to adopt the consensus positions of EITF 00-11, *Lessors' Evaluation of Whether Leases of Certain Integral Equipment Meet the Ownership Transfer Requirements of FASB Statement 13*