



EXHIBIT IV

NEXT STEPS

- **Gather the required data on existing leases (develop a lease inventory)**
- **Capture data on new leases**
- **Evaluate if new systems, controls and processes may be warranted**
- **Think through the potential impact**
- **Focus on the retrospectively application of the new standard and the implications**
 - **Financials for 2018 and 2017 will need to be restated**
- **Preparers should develop a plan for an orderly and smooth transition**