



# EQUIPMENT Leasing & Finance

THE MAGAZINE FOR INDUSTRY EXECUTIVES

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October 2020

Please Note: In response to the pandemic and in order to deliver the latest information to ELFA members in a timely manner, we are pleased to present this magazine in two formats: [digital flipbook](#) and [online edition](#). This issue will not be printed and mailed, but [a printable PDF is available](#).

## COVER STORY



### Get Ready to Go LIVE!

The equipment finance community is gearing up to network and learn at ELFA 2020 Business LIVE! Find out what's in store for you at this full-service virtual conference on Oct. 27-28—and why you don't want to miss it. [Read more.](#)

## FROM THE PRESIDENT AND CEO



### Reimagining the Future

Businesses in our industry are looking beyond yesterday's strategies and seeking out new opportunities for success, writes Ralph Petta. [Read more.](#)

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### Leasing Law

The Law Says It Is Inventory, by Ryan Thompson. Failing to understand when goods constitute inventory can have disastrous consequences. [Read more.](#)

### Financial Watch

CECL: A New Accounting Standard and a Challenging Credit Environment, by John Bober, Drew Banach, Kyle Elken and Joseph Soviero. [Read more.](#)

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Regulators Have Small Business Finance in Their Sights, by Andy Fishburn. [Read more.](#)

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*Members of the Equipment Leasing and Finance Association receive Equipment Leasing & Finance Magazine bimonthly. Please submit your questions and comments regarding the magazine to [EL&F@elfaonline.org](mailto:EL&F@elfaonline.org).*



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