

Accounting Standards Update
March 24, 2015,

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification[®],
*Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40):
Customer's Accounting for Fees Paid in a Cloud Computing Arrangement,*
in the form attached hereto as Exhibit A, March 24, 2015,

The undersigned, a member of the Financial Accounting Standards Board, hereby

- Assents to and approves the issuance of the above described Update.
- Dissents from the issuance of the above described Update and approves the description of the basis for his/her dissent included therein.



(Board Member's signature)

Date: 3-30-15


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Date: 4/2/2015

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Date:

3/26/2015

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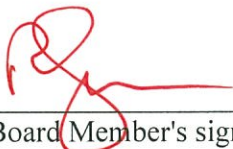
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