

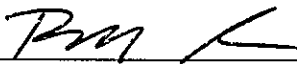
Proposed Accounting  
Standards Update  
September 4, 2015

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification®,  
*Notes to Financial Statements (Topic 235): Assessing Whether Disclosures Are  
Material,*  
in the form attached hereto as Exhibit A, September 4, 2015

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

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

  
\_\_\_\_\_  
(Board Member's signature)

Date: 9-9-15


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September 4, 2015

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Date: 9/9/2015

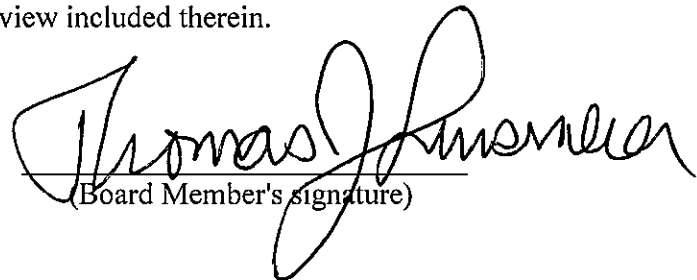
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Date: 9/15/15

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Date: September 9, 2015

Proposed Accounting  
Standards Update  
September 4, 2015

Financial Accounting Standards Board

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(Board Member's signature)

Date: 9/8/15

Financial Accounting Standards Board

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(Board Member's signature)

Date: \_\_\_\_\_

9/8/2015

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Date: 9/9/15