

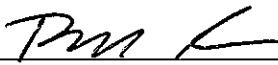
Proposed Accounting
Standards Update
August 3, 2015

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
Business Combinations (Topic 805): Clarifying the Definition of a Business
in the form attached hereto as Exhibit A, August 3, 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: 8/5/16

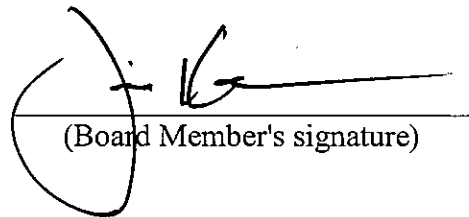
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Date: 8/4/2015

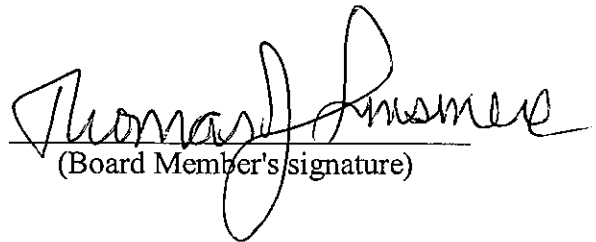
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Date: 8/3/15

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Date: 8/5/15

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Date: 8/6/15

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(Board Member's signature)

Date: 8/19/2015

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Date: 8/4/15