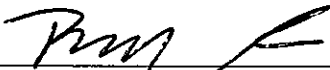


Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification™,  
*Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and  
Cash Payments—a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part I, December 7, 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: 12-11-15

Financial Accounting Standards Board

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

Date: 12/9/2015

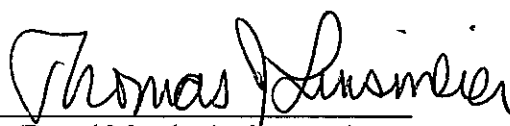
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(Board Member's signature)

Date: 12/16/15

Exhibit B, Part Ia (EITF 15-F)

Proposed Accounting  
Standards Update  
December 7, 2015

Financial Accounting Standards Board

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

Date: 12/14/2015

Financial Accounting Standards Board

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Date: 12/11/15

Financial Accounting Standards Board

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

Date: 12/8/2015

Financial Accounting Standards Board

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

Date: 12/14/15