

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification™,
*Liabilities—Extinguishments of Liabilities (Subtopic 405-20): Recognition of Breakage
for Certain Prepaid Stored-Value Products—
a consensus of the FASB Emerging Issues Task Force*
in the form attached hereto as Exhibit A, 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 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: 12-11-15

Financial Accounting Standards Board

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Date: 12/9/2015

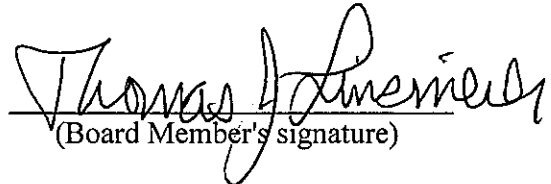
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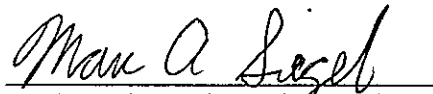
Date: 12/16/15

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Date: 12/14/2015

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