

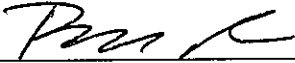
Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
*Investments—Equity Method and Joint Ventures (Topic 323): Simplifying the
Transition to the Equity Method of Accounting*,
in the form attached hereto as Exhibit A, January 26, 2016

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: 1-27-16

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
*Investments—Equity Method and Joint Ventures (Topic 323): Simplifying the
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The undersigned, a member of the Financial Accounting Standards Board, hereby

- Assents to and approves the issuance of the above described Update.
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(Board Member's signature)

Date: 1/28/2016

Financial Accounting Standards Board

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(Board Member's signature)

Date: 1/29/16

Financial Accounting Standards Board

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(Board Member's signature)

Date: 1/26/16

Financial Accounting Standards Board

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Date: 1/29/16