


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification™,  
*Revenue from Contracts with Customers (Topic 606): Principal versus Agent  
Considerations (Reporting Revenue Gross versus Net)*  
in the form attached hereto as Exhibit A, February 11, 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: 2-17-16

Financial Accounting Standards Board

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(Board Member's signature)

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

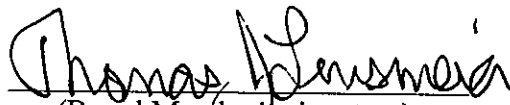
2/18/2016

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Date: 2/19/2016

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Date: 2/12/16

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Date: 2/12/16