

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification™,  
*Statement of Cash Flows (Topic 230): Restricted Cash—a consensus of the FASB  
Emerging Issues Task Force*  
in the form attached hereto as Exhibit A, Part I, April 8, 2016

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: 4-20-16

Exhibit A, Part Ia (EITF 16-A)

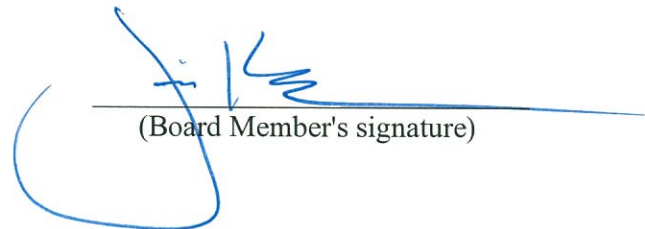
Proposed Accounting  
Standards Update  
April 8, 2016

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