

Proposed Accounting
Standards Update
April 26, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Asset Derecognition (Subtopic 610-20, Topic 810, Topic 845, and Topic 860):
Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial
Sales of Nonfinancial Assets,
in the form attached hereto as Exhibit A, April 26, 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: 4-29-16

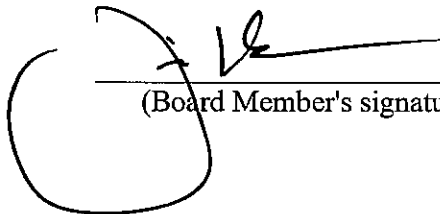
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Date: 5/4/2016

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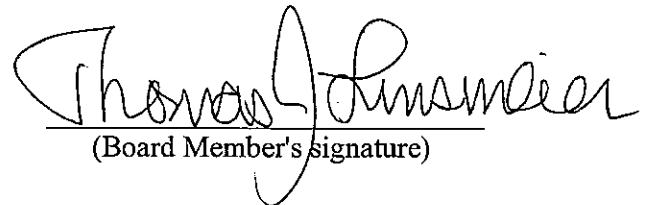
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