

Accounting Standards Update
April 27, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification™,
Accounting for Financial Instruments: Credit Losses (Topic 326)
in the form attached hereto as Exhibit A, April 27, 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: 4-29-16

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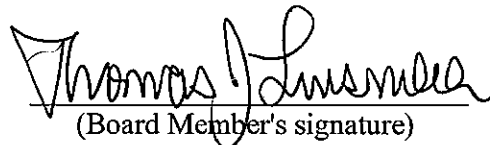
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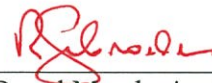
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