

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification™,
Statement of Cash Flows (Topic 230):
Classification of Certain Cash Receipts and Cash Payments—
a consensus of the FASB Emerging Issues Task Force
in the form attached hereto as Exhibit A, Part I, July 7, 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: 7-11-16

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification™,
Statement of Cash Flows (Topic 230):
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The undersigned, a member of the Financial Accounting Standards Board, hereby

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(Board Member's signature)

Date: 7/11/2016

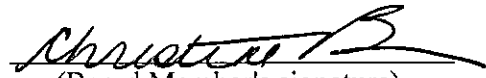
Financial Accounting Standards Board

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Abstains


(Board Member's signature)

Date: *July 14, 2016*

Financial Accounting Standards Board

Ballot in Respect of Issuing an
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(Board Member's signature)

Date: July 13, 2016

Financial Accounting Standards Board

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- 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: 7/13/16

Financial Accounting Standards Board

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(Board Member's signature)

Date: 7/11/2016

Financial Accounting Standards Board

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(Board Member's signature)

Date: 7/12/16