

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification™,
*Service Concession Arrangements (Topic 853):
Determining the Customer of the Operation Services—
a consensus of the FASB Emerging Issues Task Force*
in the form attached hereto as Exhibit B, Part I, October 13, 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)

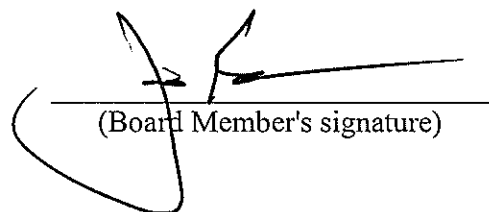
Date: 10-14-16

Financial Accounting Standards Board

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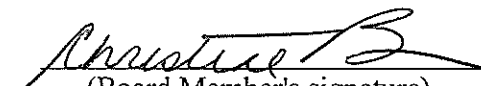
Date: 10/19/2016

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Date: 10/19/2016

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(Board Member's signature)

Date: 10/18/2016

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Date: 10/17/16

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Date: 10/13/16

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(Board Member's signature)

Date: 10/04/2016