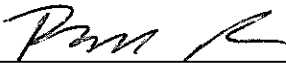


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
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, October 13, 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)

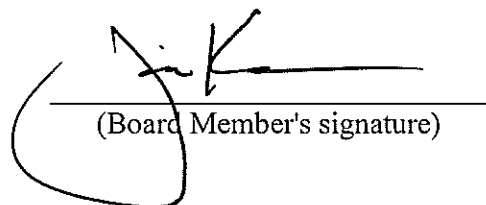
Date: 10-14-16

Financial Accounting Standards Board

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

Date: 10/19/2016

Financial Accounting Standards Board

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*Statement of Cash Flows (Topic 230): Restricted Cash—  
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(Board Member's signature)

Date: 10/19/2016.

Financial Accounting Standards Board

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

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(Board Member's signature)

Date: 10/18/16

Financial Accounting Standards Board

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*Statement of Cash Flows (Topic 230): Restricted Cash—  
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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: 10/17/16

Financial Accounting Standards Board

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(Board Member's signature)

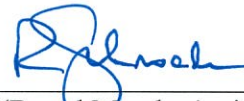
Date: 10/14/2016

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification™,  
*Statement of Cash Flows (Topic 230): Restricted Cash—  
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in the form attached hereto as Exhibit A, Part I, October 13, 2016

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\_\_\_\_\_  
(Board Member's signature)

Date: 10/13/16