

Proposed Accounting
Standards Update
November 14, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification™,
*Proposed Accounting Standards Update (the proposed Update), Liabilities—
Distinguishing Liabilities from Equity (Topic 480), Part I: Accounting for Financial
Instruments with Down Round Features and Part II: Replacement of the Indefinite
Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic
Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope
Exception.*
in the form attached hereto as Exhibit A, November 14, 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: 11-16-16


Financial Accounting Standards Board

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Date: 11/21/2016

Financial Accounting Standards Board

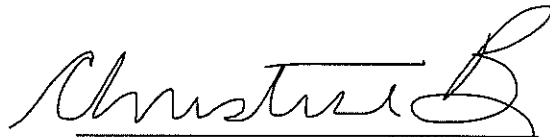
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