

Accounting Standards Update  
November 16, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Business Combinations (Topic 805): Clarifying the Definition of a Business*,  
in the form attached hereto as Exhibit A, November 16, 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: 11-18-16

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(Board Member's signature)

Date: 11/22/2016

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Abstains



(Board Member's signature)

Date: 11/21/2016

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