

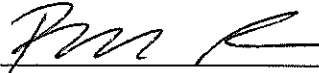
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
Clarifying When a Not-for-Profit Entity That Is a General Partner or a Limited Partner Should  
Consolidate a For-Profit Limited Partnership (or Similar Entity)  
in the form attached hereto as Exhibit A, November 22, 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: 11-28-16

Accounting Standards Update  
November 22, 2016

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Date: 11/29/2016

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Date: 12/2/2016

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