

Proposed Accounting
Standards Update
December 19, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
*Inventory (Topic 330): Disclosure Framework—Changes to the Disclosure
Requirements for Inventory*
in the form attached hereto as Exhibit A, December 19, 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: 12-21-16


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Date: 12/22/2016

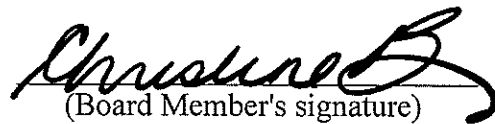
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