

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification®,
*Intangibles—Goodwill and Other (Topic 350): Simplifying the Accounting for
Goodwill Impairment*
in the form attached hereto as Exhibit A, December 8, 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: 12-12-16


Financial Accounting Standards Board

Ballot in Respect of Issuing an
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The undersigned, a member of the Financial Accounting Standards Board, hereby

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(Board Member's signature)

Date: 12/16/2016

Financial Accounting Standards Board

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- 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: 12/15/2016

Financial Accounting Standards Board

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Date: 12/12/2016

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(Board Member's signature)

Date: 12/15/16

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(Board Member's signature)

Date: 12/10/2016

Financial Accounting Standards Board

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Date: 12/12/16