


Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
Other Income—Gains and Losses from the Derecognition of Nonfinancial Assets
(Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and
Accounting for Partial Sales of Nonfinancial Assets,
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 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)

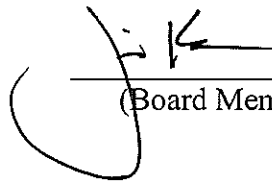
Date: 12-21-16

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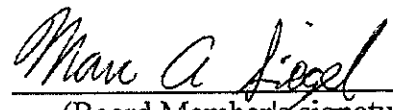
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