

Proposed Accounting  
Standards Update  
12/21/2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, 12/21/2016

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: 12-22-16

Proposed Accounting  
Standards Update  
12/21/2016

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(Board Member's signature)

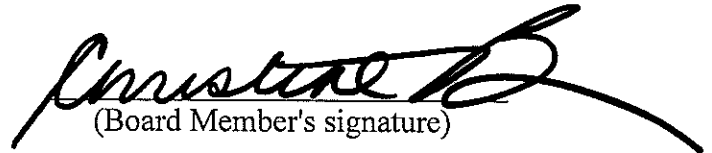
Date: 1/6/2017

Financial Accounting Standards Board

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(Board Member's signature)

Date: 1/6/2017

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12/21/2016

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(Board Member's signature)

Date: 1/3/2017

Proposed Accounting  
Standards Update  
12/21/2016

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(Board Member's signature)

Date: 1/3/2017

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12/21/2016

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(Board Member's signature)

Date: 12/24/2016

Proposed Accounting  
Standards Update  
12/21/2016

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(Board Member's signature)

Date: 1/4/17