

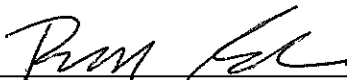
Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification™,
*Service Concession Arrangements (Topic 853): Determining the Customer of the
Operation Services in a Service Concession Arrangement—
a consensus of the FASB Emerging Issues Task Force*
in the form attached hereto as Exhibit A, Part I, April 6, 2017

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)

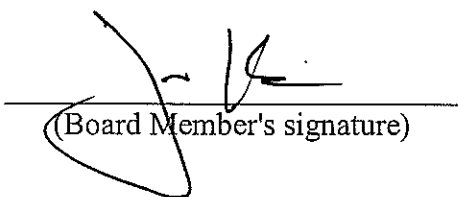
Date: 4-9-17

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Date: 4/7/2017

Financial Accounting Standards Board

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Date: 4/17/2017

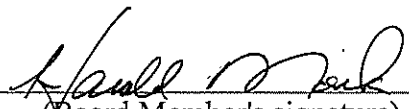
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Date: 4/10/2017


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