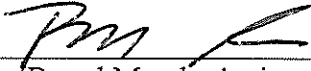


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Scope of Modification Accounting*,  
in the form attached hereto as Exhibit A, April 17, 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: 4-20-17

Financial Accounting Standards Board

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Date: 4/18/2017


Accounting Standards Update  
April 17, 2017

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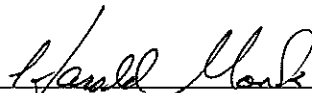
Date: 4/21/2017

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