

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
Earnings Per Share (Topic 260), Distinguishing Liabilities from Equity (Topic 480),  
Derivatives and Hedging (Topic 815)

- I. Accounting for Certain Financial Instruments with Down Round Features
- II. Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception  
in the form attached hereto as Exhibit A, June 9, 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:

6/13/17

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
Earnings Per Share (Topic 260), Distinguishing Liabilities from Equity (Topic 480),  
Derivatives and Hedging (Topic 815)

- I. Accounting for Certain Financial Instruments with Down Round Features
  - II. Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception
- in the form attached hereto as Exhibit A, June 9, 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: 6/16/2017

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
Earnings Per Share (Topic 260), Distinguishing Liabilities from Equity (Topic 480),  
Derivatives and Hedging (Topic 815)

- I. Accounting for Certain Financial Instruments with Down Round Features
- II. Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception  
in the form attached hereto as Exhibit A, June 9, 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: June 16, 2017

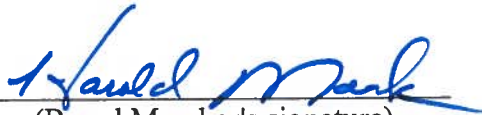
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
Earnings Per Share (Topic 260), Distinguishing Liabilities from Equity (Topic 480),  
Derivatives and Hedging (Topic 815)

- I. Accounting for Certain Financial Instruments with Down Round Features
- II. Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception  
in the form attached hereto as Exhibit A, June 9, 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: 6/19/2017

Accounting Standards Update  
June 9, 2017

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
Earnings Per Share (Topic 260), Distinguishing Liabilities from Equity (Topic 480),  
Derivatives and Hedging (Topic 815)

- I. Accounting for Certain Financial Instruments with Down Round Features
- II. Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception  
in the form attached hereto as Exhibit A, June 9, 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: 6/19/17

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
Earnings Per Share (Topic 260), Distinguishing Liabilities from Equity (Topic 480),  
Derivatives and Hedging (Topic 815)

- I. Accounting for Certain Financial Instruments with Down Round Features
- II. Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception  
in the form attached hereto as Exhibit A, June 9, 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: 6/13/17


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
Earnings Per Share (Topic 260), Distinguishing Liabilities from Equity (Topic 480),  
Derivatives and Hedging (Topic 815)

- I. Accounting for Certain Financial Instruments with Down Round Features
- II. Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception  
in the form attached hereto as Exhibit A, June 9, 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: 6/13/17