

Proposed Accounting  
Standards Update  
August 1, 2017

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification®,  
*Consolidation (Topic 812): Reorganization*,  
in the form attached hereto as Exhibit A, August 1, 2017

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)

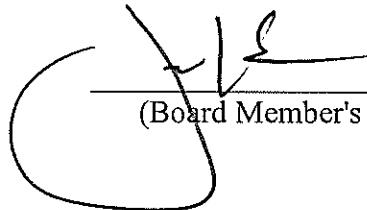
Date: 8/3/17

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\_\_\_\_\_  
(Board Member's signature)

Date: 8/3/2017

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(Board Member's signature)

Date: 8/4/2017

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*Abstain*

*Marsha L. Hunt*  
(Board Member's signature)

Date: *August 2, 2017*

Proposed Accounting  
Standards Update  
August 1, 2017


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\_\_\_\_\_  
(Board Member's signature)

Date: 8/2/17