

Proposed Accounting
Standards Update
August 8, 2017

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
*Technical Corrections and Improvements to Recently Issued Standards: I. Accounting
Standards Update No. 2016-01, Financial Instruments—Overall (Subtopic 825-10):
Recognition and Measurement of Financial Assets and Financial Liabilities, II.
Accounting Standards Update No. 2016-02, Leases (Topic 842),*
in the form attached hereto as Exhibit A, August 8, 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: 8-23-17

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Date: 8/24 /2017

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Abstain

Marsha L. Hunt
(Board Member's signature)

Date: *August 21, 2017*

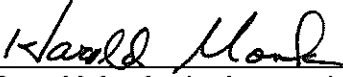
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(Board Member's signature)

Date: 8/29/17


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Date: 8/10/17