

Accounting Standards Update
November 3, 2017

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
*Codification Improvements to Topic 995, U.S. Steamship Entities—Elimination of
Topic 995,*
in the form attached hereto as Exhibit A, November 3, 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: 11-6-17

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November 3, 2017

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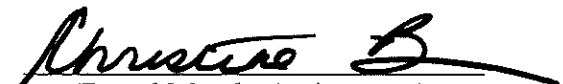
Date: 11/6/2017

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Date: 11/7/2017

Financial Accounting Standards Board

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Date: Nov 9, 2017


Financial Accounting Standards Board

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Date: 11/8/17

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