


Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Leases (Topic 842): Targeted Improvements,
in the form attached hereto as Exhibit A, December 13, 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: 12/15/17

Financial Accounting Standards Board

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(Board Member's signature)

Date: 12/22/2017

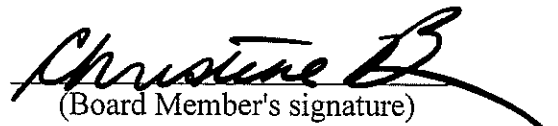
Proposed Accounting
Standards Update
December 13, 2017

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(Board Member's signature)

Date: 12/19/2017

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Marsha Hunt
(Board Member's signature)

Date: Dec. 19, 2017

Financial Accounting Standards Board

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(Board Member's signature)

Date: 12/20/2017

Proposed Accounting
Standards Update
December 13, 2017

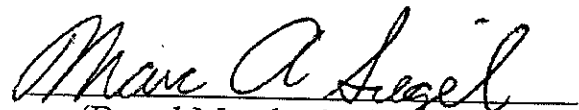
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Date: 12/19/2017

Proposed Accounting
Standards Update
December 13, 2017

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(Board Member's signature)

Date: 12/14/17