

Accounting Standards Update
January 5, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842,
in the form attached hereto as Exhibit A, January 5, 2018

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: 1-8-18

Financial Accounting Standards Board

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Date: 1/8/2018

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(Board Member's signature)

Date: January 12, 2018

Accounting Standards Update
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Mawda Hurt

(Board Member's signature)

Date: January 10, 2018

THOMAS FAINETEAU

Accounting Standards Update
January 5, 2018

Financial Accounting Standards Board

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(Board Member's signature)

Date: 1/12/2018

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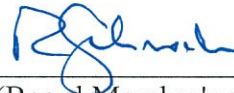
Date: 1/8/2018

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(Board Member's signature)

Date: 1/8/18