

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Technical Corrections and Improvements to Financial Instruments—Overall (Subtopic  
825-10): Recognition and Measurement of Financial Assets and Financial Liabilities,*  
in the form attached hereto as Exhibit A, February 2, 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: 2-5-18

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Date: 2/7/2018

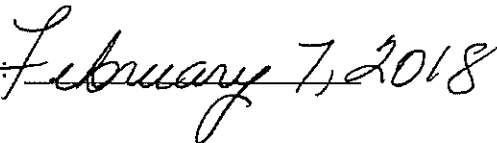
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*Mawra Hunt*

(Board Member's signature)

Date: February 5, 2018

Jane Gabriele

Accounting Standards Update  
February 2, 2018

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Date: 2/8/18

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Date: 2/8/18

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Date: 2/2/18