

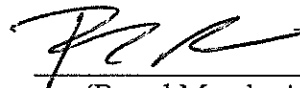
Accounting Standards Update  
April 13, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, April 13, 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: 4-23-18

Accounting Standards Update  
April 13, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, April 13, 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: 4/23/2018


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, April 13, 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: 4/23/2018

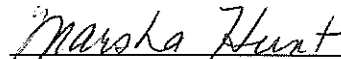
Accounting Standards Update  
April 13, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, April 13, 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: April 20, 2018

Accounting Standards Update  
April 13, 2018


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, April 13, 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: 4/25/18

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, April 13, 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: 4/20/18


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee  
Share-Based Payment Accounting*,  
in the form attached hereto as Exhibit A, April 13, 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: 4/18/18