

Proposed Accounting
Standards Update
May 21, 2018

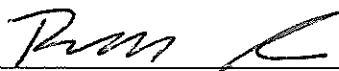
Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Not-for-Profit Entities (Topic 958): Updating the Definition of Collections,
in the form attached hereto as Exhibit A, May 21, 2018

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: 5-24-18

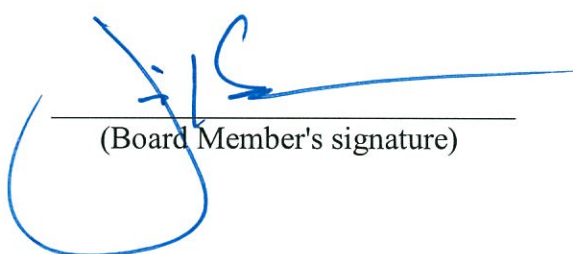
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(Board Member's signature)

Date: _____

5/24/2018

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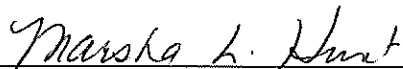
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(Board Member's signature)

Date: May 29, 2018

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May 21, 2018

Financial Accounting Standards Board

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(Board Member's signature)

Date: 5/22/18


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Date: 5/24/18

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(Board Member's signature)

Date: 5/30/18