

Proposed Accounting  
Standards Update  
July 31, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification®,  
*Leases (Topic 842)—Narrow-Scope Improvements for Lessors*,  
in the form attached hereto as Exhibit A, July 31, 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: 8-1-18

Financial Accounting Standards Board

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(Board Member's signature)

Date: 8/2/2018

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July 31, 2018

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Date: 8/4/2018

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Abstain

  
\_\_\_\_\_  
(Board Member's signature)

Date: 8/2/18

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July 31, 2018

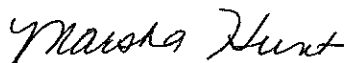
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(Board Member's signature)

Date: 8/1/18