

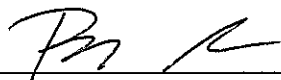
Proposed Accounting
Standards Update
August 3, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
Codification Improvements Financial Instruments—Credit Losses (Topic 326),
in the form attached hereto as Exhibit A, August 3, 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: 8-6-18

Proposed Accounting
Standards Update
August 3, 2018

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(Board Member's signature)

Date: 8/8/2018

Proposed Accounting
Standards Update
August 3, 2018

Financial Accounting Standards Board

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Date: 8/6/2018

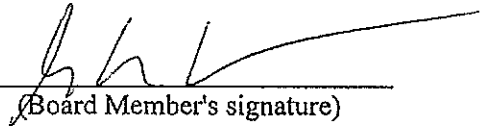
Proposed Accounting
Standards Update
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(Board Member's signature)

Date: 8/8/18

Proposed Accounting
Standards Update
August 3, 2018

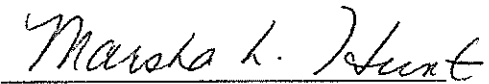
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(Board Member's signature)

Date: August 4, 2018

Proposed Accounting
Standards Update
August 3, 2018

Financial Accounting Standards Board

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(Board Member's signature)

Date: _____

8/8/18