


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40):  
Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing  
Arrangement That Is a Service Contract —  
a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, June 22, 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: 6-28-18

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
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- 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: 6/20/2018

Financial Accounting Standards Board

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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: June 29, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
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- Dissents from the issuance of the above described Update and approves the description of the basis for his/her dissent included therein.

Marsha L. Hunt  
(Board Member's signature)

Date: June 27, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
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\_\_\_\_\_  
(Board Member's signature)

Date: 6/26/18

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40):  
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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: 6/27/18