

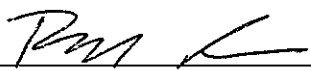
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for  
Variable Interest Entities,*  
in the form attached hereto as Exhibit A, September 19, 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: 9-26-18

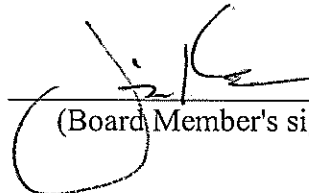
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\_\_\_\_\_  
(Board Member's signature)

Date: 9/25/2018

Financial Accounting Standards Board

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- Assents to and approves the issuance of the above described Update.
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(Board Member's signature)

Date: September 26, 2018


Financial Accounting Standards Board

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x Abstains

  
(Board Member's signature)

Date: 10/1/18

Accounting Standards Update  
September 19, 2018

Financial Accounting Standards Board

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description of the basis for his/her dissent included therein.

Marcia L. Hunt  
(Board Member's signature)

Date: Sept. 26, 2018

Financial Accounting Standards Board

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

Date: 9/28/18