

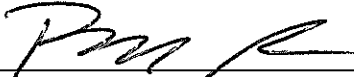
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
Collaborative Arrangements ( Topic 808) Clarifying the Interaction between Topic 808  
and Topic 606  
in the form attached hereto as Exhibit A, October 2, 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)

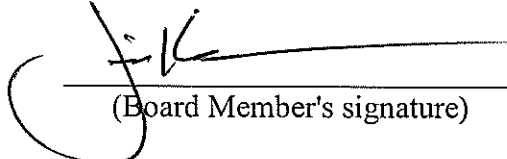
Date: 10-8-18

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(Board Member's signature)

Date: 10/8/2018

Accounting Standards Update  
October 2, 2018

Financial Accounting Standards Board

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Date: 10/8/2018

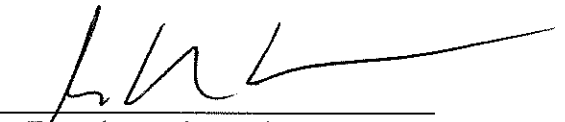
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(Board Member's signature)

Date: 10/8/2018

Accounting Standards Update  
October 2, 2018

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*Marsha Hunt*  
(Board Member's signature)

Date: *October 8, 2018*

Financial Accounting Standards Board

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Date: 10/4/18