

Accounting Standards Update  
October 17, 2018

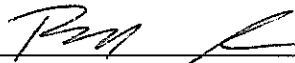
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
Codification Improvements to Topic 326, Financial Instruments—Credit Losses  
in the form attached hereto as Exhibit A, October 17, 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: 10-24-18

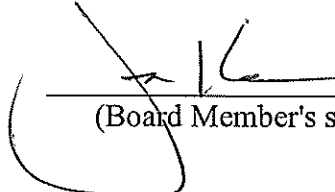
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\_\_\_\_\_  
(Board Member's signature)

Date: 8/24/2018

Accounting Standards Update  
October 17, 2018

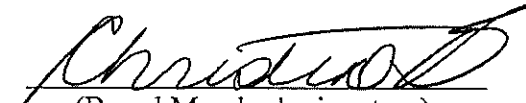
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(Board Member's signature)

Date: 10/24/2018


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Financial Accounting Standards Board

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

Date: 10/25/18

Accounting Standards Update  
October 17, 2018

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Marsha L. Hunt  
(Board Member's signature)


Date: October 24, 2018

Financial Accounting Standards Board

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

Date: 10/24/18