


Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification®,
Leases (Topic 842): Narrow-Scope Improvements for Lessors,
in the form attached hereto as Exhibit A, November 12, 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)

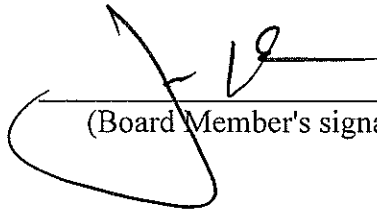
Date: 11/16/18

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: 11/15/2018

Financial Accounting Standards Board

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(Board Member's signature)


Date: 11/18/2018

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(Board Member's signature)

Date: 11/15/2018

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Marsha Hunt
(Board Member's signature)

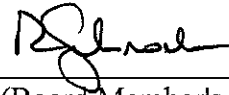
Date: *Nov 16, 2018*

Financial Accounting Standards Board

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(Board Member's signature)

Date: 11/19/18