


Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
Leases (Topic 842)—Codification Improvements for Lessors,
in the form attached hereto as Exhibit A, December 4, 2018

The undersigned, a member of the Financial Accounting Standards Board, hereby

Assents to and approves the issuance of the above described proposed Update.

Dissents from the issuance of the above described proposed Update and approves the description of the basis for his/her alternative view included therein.



(Board Member's signature)

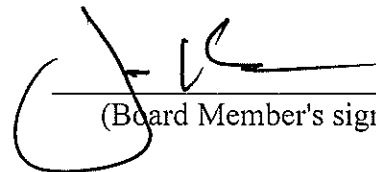
Date: 12/5/18

Financial Accounting Standards Board

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(Board Member's signature)

Date: 12/10/2018

Proposed Accounting
Standards Update
December 4, 2018

Financial Accounting Standards Board

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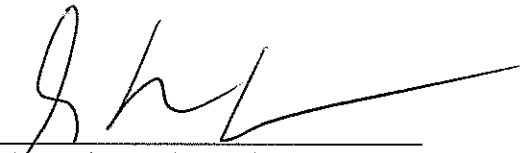
Date: 12/7/2018

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(Board Member's signature)

Date: 12/5/18

Proposed Accounting
Standards Update
December 4, 2018

Financial Accounting Standards Board

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Marsha L. Hunt
(Board Member's signature)

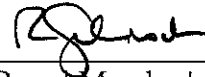
Date: Dec 7, 2018

Financial Accounting Standards Board

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(Board Member's signature)

Date: 12/7/18