

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
Targeted Transition Relief for Topic 326, Financial Instruments—Credit Losses
in the form attached hereto as Exhibit A, January 23, 2019

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)

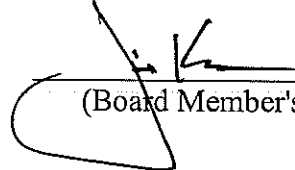
Date: 1-25-19

Financial Accounting Standards Board

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(Board Member's signature)

Date: 1/25/2019

Proposed Accounting
Standards Update
January 23, 2019


Financial Accounting Standards Board

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

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(Board Member's signature)

Date: January 25, 2019

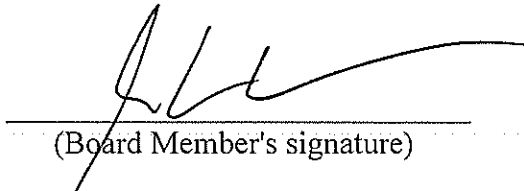
Financial Accounting Standards Board

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

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(Board Member's signature)

Date: 1/28/19

Financial Accounting Standards Board

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Marsha L. Hunt

(Board Member's signature)


Date: January 24, 2019

Financial Accounting Standards Board

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

Date: 1/26/19