

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification<sup>®</sup>,  
*Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic  
815, Derivatives and Hedging, and Topic 825, Financial Instruments*  
in the form attached hereto as Exhibit A, February 27, 2019

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)

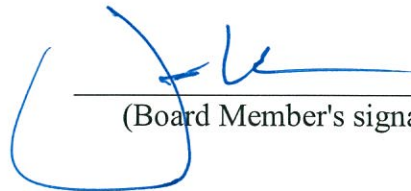
Date: 3-1-19

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/4/2019

Financial Accounting Standards Board

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Date: March 4, 2019

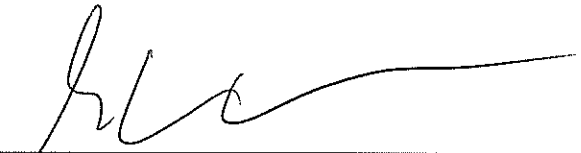
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Date: 3/5/19


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(Board Member's signature)

Date: March 1, 2019

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(Board Member's signature)

Date: 3/1/19