

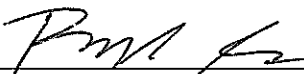
Proposed Accounting
Standards Update
June 17, 2019

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Codification Improvements to Topic 326, Financial Instruments—Credit Losses,
in the form attached hereto as Exhibit A, June 17, 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: 6-21-19

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June 17, 2019


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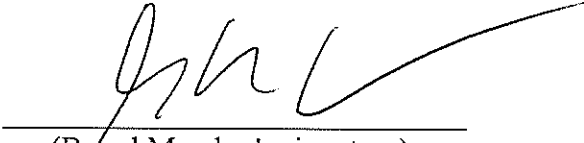
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6/21/19

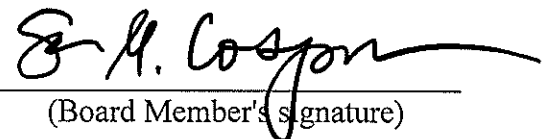
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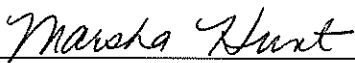
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