

Proposed Accounting  
Standards Update  
October 14, 2019


Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification<sup>®</sup>,  
*Derivatives and Hedging (Topic 815): Codification Improvements to Hedge  
Accounting*  
in the form attached hereto as Exhibit A, October 14, 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)

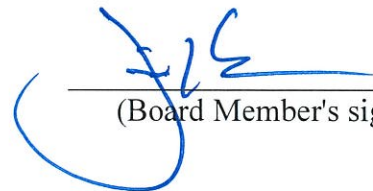
Date: 10/15/19

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Date: 10/21/2019

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(Board Member's signature)

Date: Oct. 21, 2019


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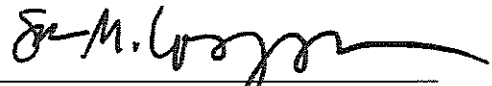
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Marsha Hunt  
(Board Member's signature)

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