

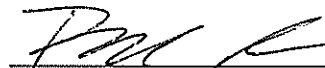
Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification[®],
Codification Improvements to Topic 326, *Financial Instruments—Credit Losses*
in the form attached hereto as Exhibit A, October 31, 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: 11/6/19

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification[®],
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- 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: 11/6/2019

Financial Accounting Standards Board

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- 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: Nov. 7, 2019

Financial Accounting Standards Board

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(Board Member's signature)

Date: 11/6/19

Financial Accounting Standards Board

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Codification Improvements to Topic 326, *Financial Instruments—Credit Losses*
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- 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: 11-7-2019

Financial Accounting Standards Board

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Marsha Hunt
(Board Member's signature)

Date: Nov 4, 2019

Financial Accounting Standards Board

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

Date: 11/4/19