

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Service Concession Arrangements (Topic 853)—a consensus of the FASB Emerging
Issues Task Force*
in the form attached hereto as Exhibit C, Part II, June 27, 2013

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: _____

6/28/13

Financial Accounting Standards Board

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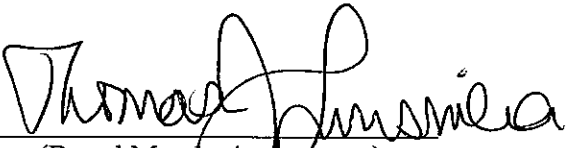
Date: 6-28-13

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Date: 7/5/13

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Date: July 8, 2013

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Date: 7/8/13

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Date: 6/28/2013

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Date: 6/28/13