

Exhibit A, Part Ib (PCC 13-02)

Proposed Accounting
Standards Update
August 13, 2013

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification™,
Consolidation (Topic 810):
Applying Variable Interest Entity Guidance to Common Control Leasing
Arrangements—
a proposal of the Private Company Council
in the form attached hereto as Exhibit A, Part I, August 19, 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)

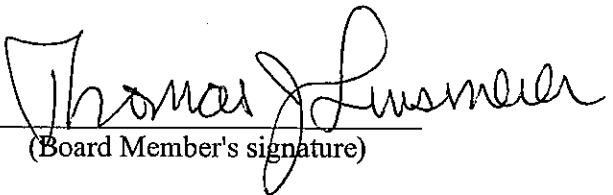
Date: 8-16-13

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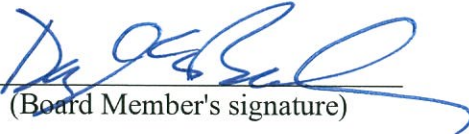
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