

Exhibit A, Part IIa (EITF 12-H)

Accounting Standards Update
December 11, 2013

Financial Accounting Standards Board

Ballot in Respect of Issuing an
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 A, Part II, December 11, 2013

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: 12-16-13

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: 12/30/2013


Financial Accounting Standards Board

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Date: _____

1/5/13

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Date: 12/23/13

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Date: 12/15/13

Financial Accounting Standards Board

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(Board Member's signature)

Date: 12/16/2013

Financial Accounting Standards Board

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(Board Member's signature)

Date: 12/13/13