

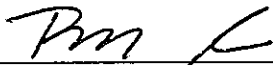
Proposed Accounting  
Standards Update  
July 21, 2014

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification<sup>®</sup>,  
*Intangibles—Goodwill and Other—  
Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a  
Cloud Computing Arrangement*  
in the form attached hereto as Exhibit A, July 21, 2014

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: 7-24-14


Proposed Accounting  
Standards Update  
July 21, 2014

Financial Accounting Standards Board

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(Board Member's signature)

Date: 7/25/2014

Proposed Accounting  
Standards Update  
July 21, 2014

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(Board Member's signature)

Date: \_\_\_\_\_

7/31/14

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July 21, 2014

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Date: \_\_\_\_\_

7/24/14

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(Board Member's signature)

Date: \_\_\_\_\_

7/22/14

Proposed Accounting  
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July 21, 2014

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(Board Member's signature)

Date: 7/22/2014

Proposed Accounting  
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July 21, 2014

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(Board Member's signature)

Date: 7/23/14