


Proposed Accounting  
Standards Update  
April 20, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification®,  
*Intangibles—Goodwill and Other (Topic 350): Simplifying the Accounting for  
Goodwill Impairment,*  
in the form attached hereto as Exhibit A, April 20, 2016

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: 4-21-16

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Date: 4/25/2016

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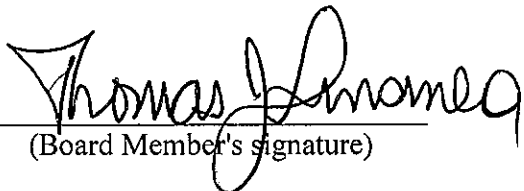
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