

Proposed Accounting
Standards Update
July 21, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Derivatives and Hedging (Topic 815)—Targeted Improvements to Accounting for
Hedging Activities,*
in the form attached hereto as Exhibit A, July 21, 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: 7-26-16

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Date: 7/26/2016

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✓ Abstains


(Board Member's signature)

Date: July 25, 2016.

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(Board Member's signature)

Date: 7/28/2016

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Date: 7/26/16

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(Board Member's signature)

Date: 7/25/2016

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Date: 7/28/16