

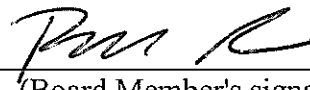
Proposed Accounting
Standards Update
October 21, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Technical Corrections to Update No. 2016-14, Not-for-Profit Entities (Topic 958):
Presentation of Financial Statements of Not-for-Profit Entities—*Endowment Reporting*
for Not-for-Profit Entities,
in the form attached hereto as Exhibit A, October 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)

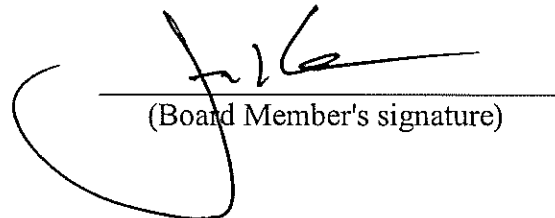
Date: 10-25-16

Financial Accounting Standards Board

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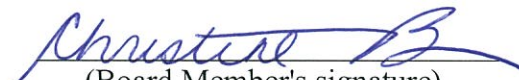
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Date: 10/24/16

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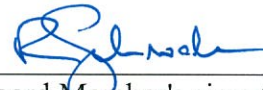
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