

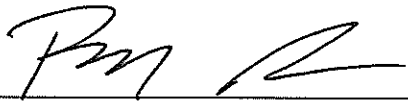
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Receivables—Nonrefundable Fees and Other Costs (Subtopic 310-20): Premium  
Amortization on Purchased Callable Debt Securities*,  
in the form attached hereto as Exhibit A, March 3, 2017

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: 3/8/17

Financial Accounting Standards Board

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\_\_\_\_\_  
(Board Member's signature)

Date: 3/10/2017

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
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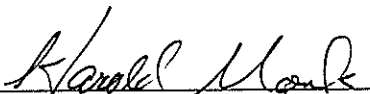
Date: 3/10/2017

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/13/2017

Financial Accounting Standards Board

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\_\_\_\_\_  
(Board Member's signature)

Date: 3/7/17

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/4/2017

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/6/17