

Exhibit B (EITF 17-A)

Proposed Accounting  
Standards Update  
February 8, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification®,  
*Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40):  
Customer's Accounting for Implementation, Setup, and Other Upfront Costs Incurred  
in a Cloud Computing Arrangement That Is Considered a Service Contract;  
Disclosures for Implementation Costs Incurred for Internal-Use Software and Cloud  
Computing Arrangements—  
A consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit A, February 8, 2018

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: 2-10-18

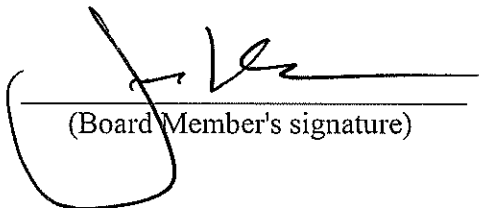
Financial Accounting Standards Board

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

Date: 2/16/2018

Financial Accounting Standards Board

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(Board Member's signature)

Date: February 15, 2018

Financial Accounting Standards Board

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*Marsha Hunt*

(Board Member's signature)

Date: *February 14, 2018*

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Standards Update  
February 8, 2018

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Island Monk  
(Board Member's signature)

Date: 2/12/18

Financial Accounting Standards Board

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(Board Member's signature)

Date: 2/12/18

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

Date: 2/9/18