

Exhibit A, Part III

Proposed Accounting
Standards Update
October 12, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
*Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic
470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and
Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Issuer's Accounting
for Certain Modifications or Exchanges of Freestanding Equity-Classified Forwards
and Options*

in the form attached hereto as Exhibit A, Part III, October 12, 2020

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: 10/15/20

Exhibit A, Part III

Proposed Accounting
Standards Update
October 12, 2020

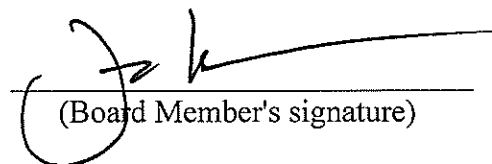
Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic
470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and
Hedging—Contracts in Entity’s Own Equity (Subtopic 815-40): Issuer’s Accounting
for Certain Modifications or Exchanges of Freestanding Equity-Classified Forwards
and Options*

in the form attached hereto as Exhibit A, Part III, October 12, 2020

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: 10/15/2020

Exhibit A, Part III

Proposed Accounting
Standards Update
October 12, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
*Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic
470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and
Hedging—Contracts in Entity’s Own Equity (Subtopic 815-40): Issuer’s Accounting
for Certain Modifications or Exchanges of Freestanding Equity-Classified Forwards
and Options*

in the form attached hereto as Exhibit A, Part III, October 12, 2020

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: October 15, 2020

Exhibit A, Part III

Proposed Accounting
Standards Update
October 12, 2020

Financial Accounting Standards Board

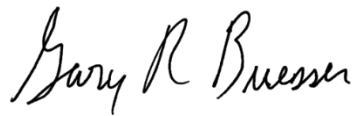
Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
*Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic
470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and
Hedging—Contracts in Entity’s Own Equity (Subtopic 815-40): Issuer’s Accounting
for Certain Modifications or Exchanges of Freestanding Equity-Classified Forwards
and Options*

in the form attached hereto as Exhibit A, Part III, October 12, 2020

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: 10/14/2020

Exhibit A, Part III

Proposed Accounting
Standards Update
October 12, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
*Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic
470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and
Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Issuer's Accounting
for Certain Modifications or Exchanges of Freestanding Equity-Classified Forwards
and Options*

in the form attached hereto as Exhibit A, Part III, October 12, 2020

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: 10-15-2020

Exhibit A, Part III

Proposed Accounting
Standards Update
October 12, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic
470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and
Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Issuer's Accounting
for Certain Modifications or Exchanges of Freestanding Equity-Classified Forwards
and Options*

in the form attached hereto as Exhibit A, Part III, October 12, 2020

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.

Marsha L. Hunt
(Board Member's signature)

Date: October 14, 2020

Exhibit A, Part III

Proposed Accounting
Standards Update
October 12, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Earnings Per Share (Topic 260), Debt—Modifications and Extinguishments (Subtopic
470-50), Compensation—Stock Compensation (Topic 718), and Derivatives and
Hedging—Contracts in Entity’s Own Equity (Subtopic 815-40): Issuer’s Accounting
for Certain Modifications or Exchanges of Freestanding Equity-Classified Forwards
and Options*

in the form attached hereto as Exhibit A, Part III, October 12, 2020

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: 10/14/20