

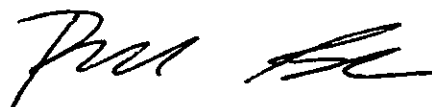
Proposed Accounting
Standards Update
March 24, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Compensation—Stock Compensation (Topic 718)—Determining the Current Price of
an Underlying Share for Equity-Classified Share-Option Awards* (a proposal of the
Private Company Council)
in the form attached hereto as Exhibit A, March 24, 2020

The undersigned, a member of the Financial Accounting Standards Board, hereby

- ☒ [X] 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: March 25, 2020

Proposed Accounting
Standards Update
March 24, 2020

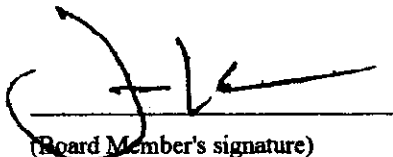
Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification*,
*Compensation—Stock Compensation (Topic 718)—Determining the Current Price of an
Underlying Share for Equity-Classified Share-Option Awards*
(a proposal of the Private Company Council)
in the form attached hereto as Exhibit A, March 24, 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: 3/30/2020

Proposed Accounting
Standards Update
March 24, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Compensation—Stock Compensation (Topic 718)—Determining the Current Price of
an Underlying Share for Equity-Classified Share-Option Awards*
(a proposal of the Private Company Council)
in the form attached hereto as Exhibit A, March 24, 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: 4/1/2020

Proposed Accounting
Standards Update
March 24, 2020

Financial Accounting Standards Board

**Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Compensation—Stock Compensation (Topic 718)—Determining the Current Price of
an Underlying Share for Equity-Classified Share-Option Awards* (a proposal of the
Private Company Council)
in the form attached hereto as Exhibit A, March 24, 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: 4/2/20

Proposed Accounting
Standards Update
March 24, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
*Compensation—Stock Compensation (Topic 718)—Determining the Current Price of
an Underlying Share for Equity-Classified Share-Option Awards*
(a proposal of the Private Company Council)
in the form attached hereto as Exhibit A, March 24, 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: 4-1-2020


Proposed Accounting
Standards Update
March 24, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Compensation—Stock Compensation (Topic 718)—Determining the Current Price of
an Underlying Share for Equity-Classified Share-Option Awards*
(a proposal of the Private Company Council)
in the form attached hereto as Exhibit A, March 24, 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: April 1, 2020

Proposed Accounting
Standards Update
March 24, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification[®],
*Compensation—Stock Compensation (Topic 718)—Determining the Current Price of
an Underlying Share for Equity-Classified Share-Option Awards*
(a proposal of the Private Company Council)
in the form attached hereto as Exhibit A, March 24, 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: _____

4/3/20