

Proposed Accounting
Standards Update
October 14, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Reference Rate Reform (Topic 848): Scope Refinement,
in the form attached hereto as Exhibit A, October 14, 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: 10/19/20

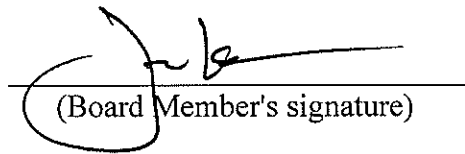
Proposed Accounting
Standards Update
October 14, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Reference Rate Reform (Topic 848): Scope Refinement,
in the form attached hereto as Exhibit A, October 14, 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: 11/19/2020

Proposed Accounting
Standards Update
October 14, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Reference Rate Reform (Topic 848): Scope Refinement,
in the form attached hereto as Exhibit A, October 14, 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

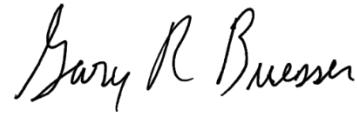
Proposed Accounting
Standards Update
October 14, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Reference Rate Reform (Topic 848): Scope Refinement,
in the form attached hereto as Exhibit A, October 14, 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: _____ October 19, 2020 _____

Proposed Accounting
Standards Update
October 14, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Reference Rate Reform (Topic 848): Scope Refinement,
in the form attached hereto as Exhibit A, October 14, 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.

Melinda L. Hunt

(Board Member's signature)

Date: Oct 15, 2020

Proposed Accounting
Standards Update
October 14, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Reference Rate Reform (Topic 848): Scope Refinement,
in the form attached hereto as Exhibit A, October 14, 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: 10-19-2020

Proposed Accounting
Standards Update
October 14, 2020

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
Reference Rate Reform (Topic 848): Scope Refinement,
in the form attached hereto as Exhibit A, October 14, 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