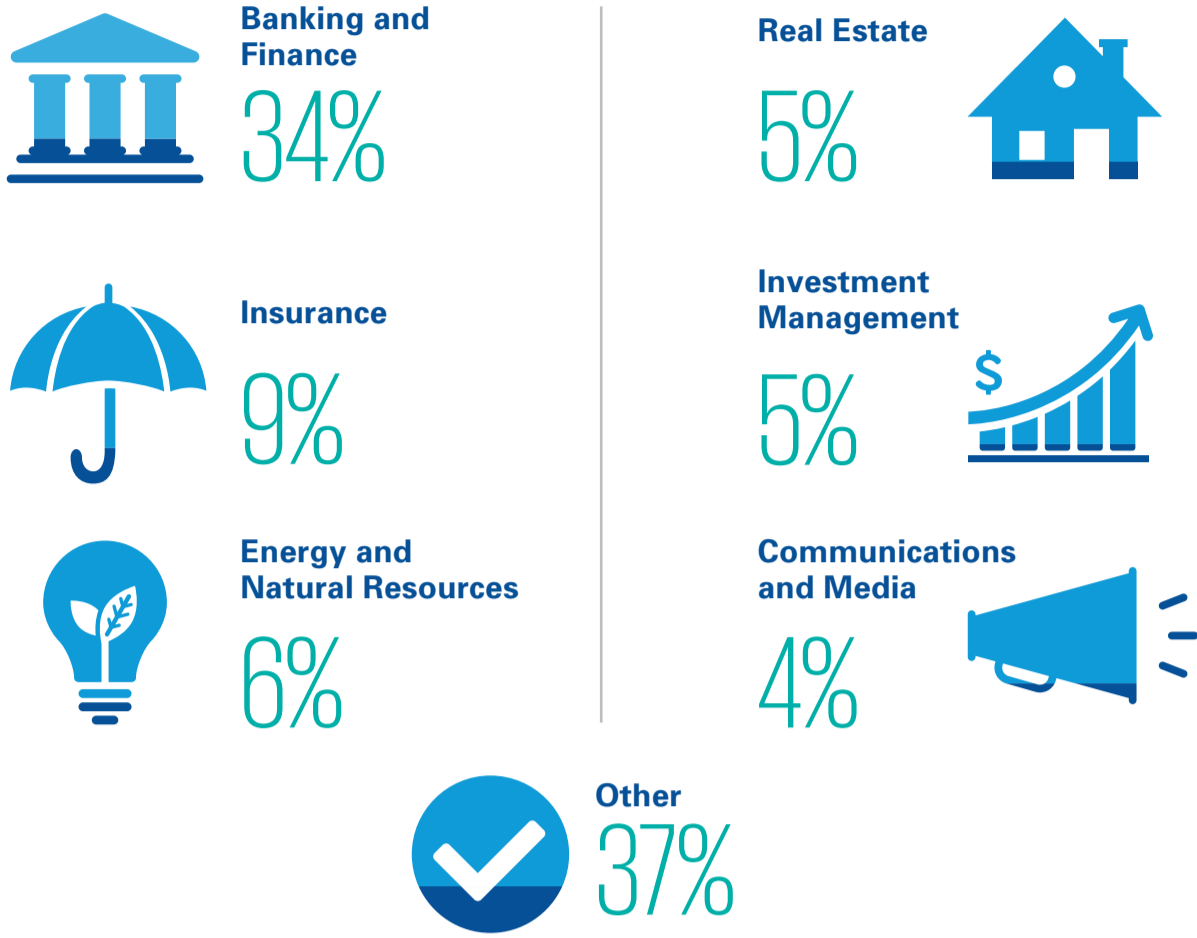


# CFO Financial Forum Webcast

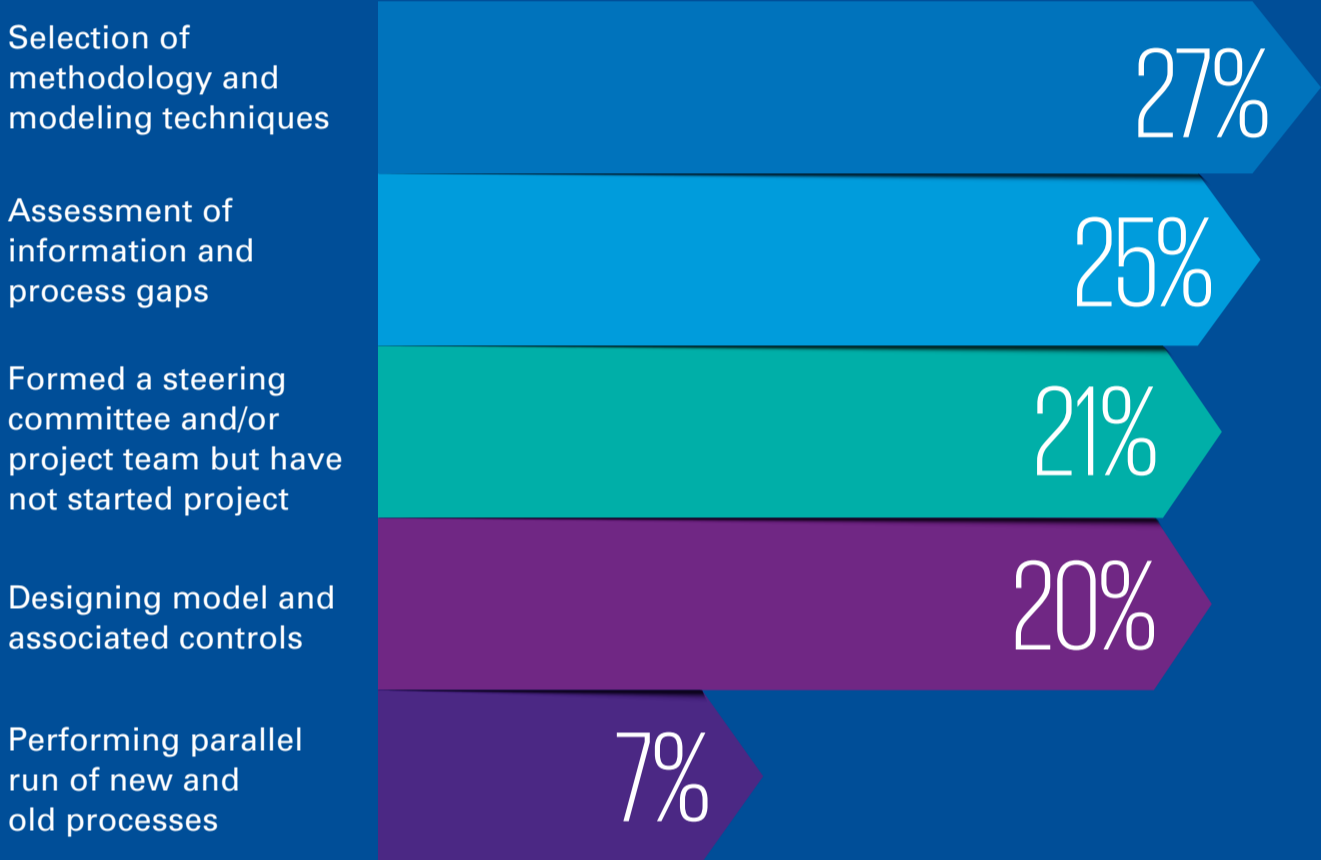
## FASB Financial Instrument Credit Losses: Implementation Considerations – July 24, 2018

Participant responses to certain polling questions, for whom the questions were applicable.

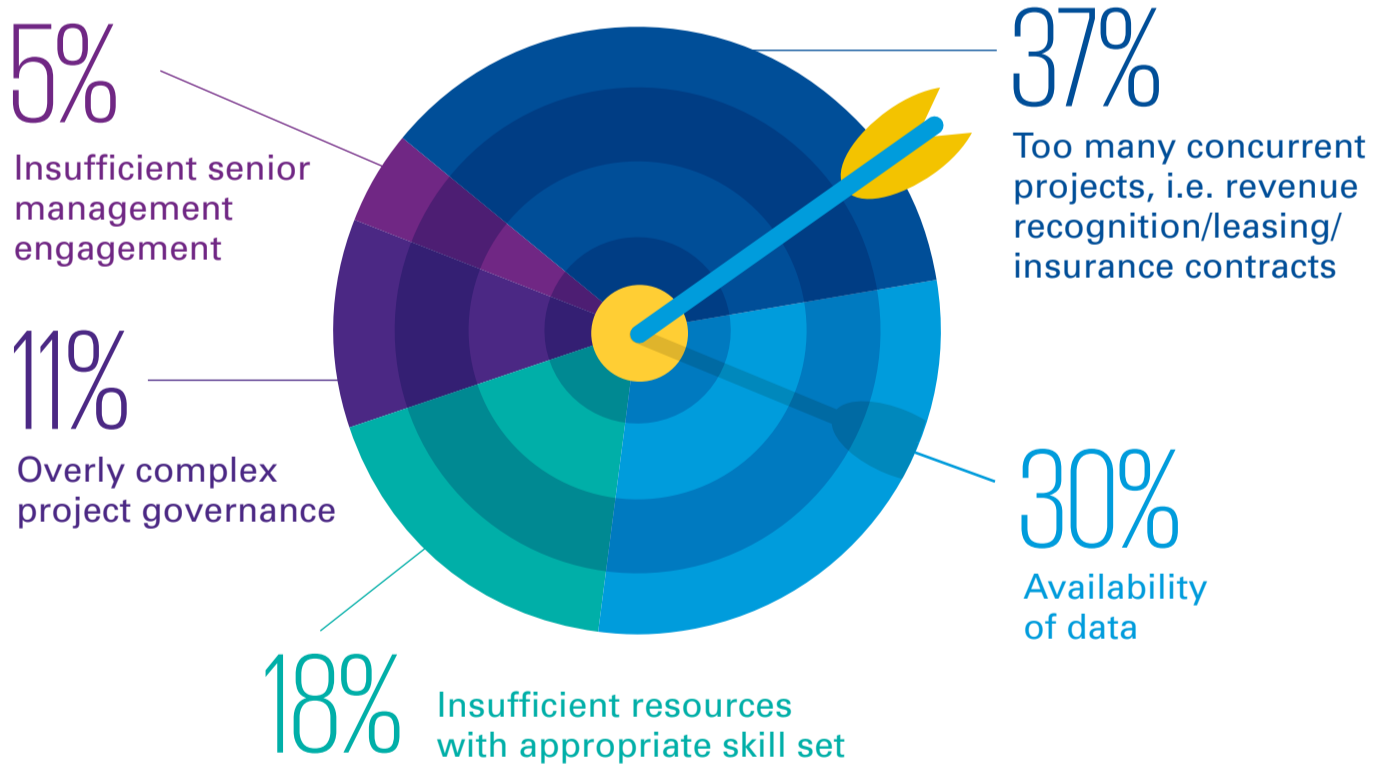
Please indicate your industry



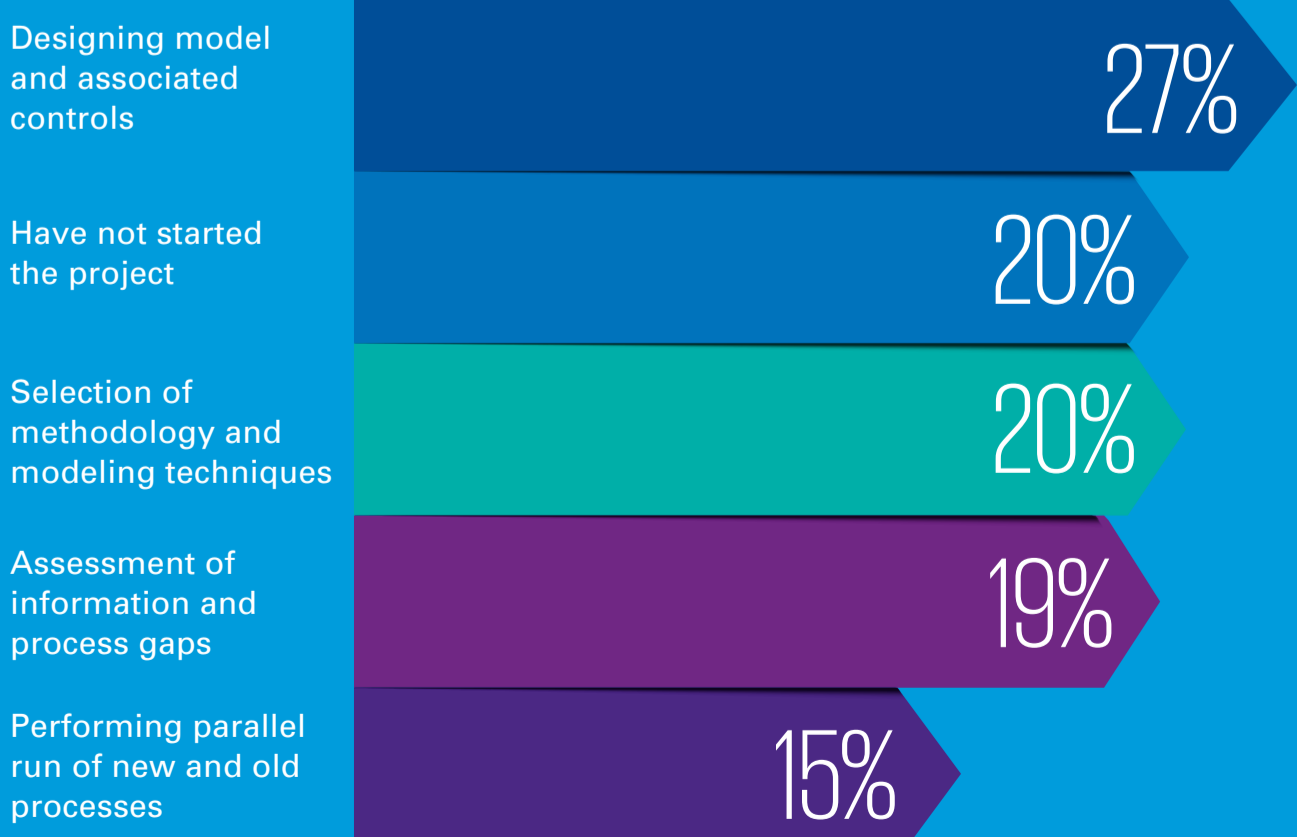
In what stage of implementation for the credit losses standard are your clients currently?



What is proving to be the main challenge for your client's implementation of the credit losses standard?



In what stage of implementation for the credit losses standard are your clients expected to be in at the end of 2018?



Responses may not equal 100% due to rounding.