

Proposed Accounting  
Standards Update  
December 6, 2010

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification™,  
Receivables (Topic 310): Deferral of the Effective Date of Disclosures about Troubled  
Debt Restructurings in Update No. 2010-20  
in the form attached hereto as Exhibit A,  
December 6, 2010

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: 12/8/10

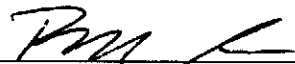
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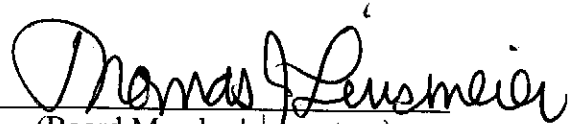
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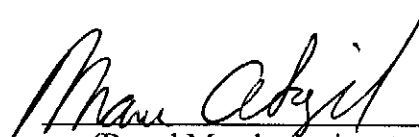
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