

(Exhibit B, Part I)(EITF 09-H)
Second Exposure

Proposed Accounting
Standards Update No. 2
December 10, 2010

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update (No. 2) of the FASB Accounting Standards Codification™,
Health Care Entities (Topic 954): *Presentation and Disclosure of Net Revenue,
Provision for Bad Debts, and the Allowance for Doubtful Accounts —A Consensus of
the FASB Emerging Issues Task Force*
in the form attached hereto as Exhibit B, Part I, December 10, 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: 12/13/10

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12/14/10

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