

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*TM,
Deferral of the Effective Date of Disclosures about Troubled Debt Restructurings in
Update No. 2010-20,
in the form attached hereto as Exhibit A, January 6, 2011

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

- Assents to and approves the issuance of the above described Update.
- Dissents from the issuance of the above described Update and approves the description of the basis for his/her dissent included therein.


(Board Member's signature)

Date: 1/7/11

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(Board Member's signature)


Date: 1-6-11

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(Board Member's signature)

Date: 1/14/11

Accounting Standards Update
January 6, 2011

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A handwritten signature in cursive script, appearing to read "Mark C. ...", written over a horizontal line.

(Board Member's signature)

Date: _____

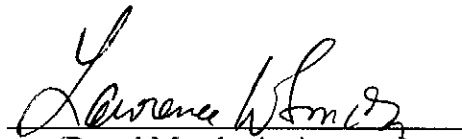
1/6/11

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