

TO: Tom Gabriele

Proposed Accounting
Standards Update
September 24, 2010

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification™,
*Receivables (Topic 310): Clarifications to Accounting for Troubled Debt
Restructurings by Creditors*
in the form attached hereto as Exhibit A, September 24, 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: 9/27/10

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9/29/10

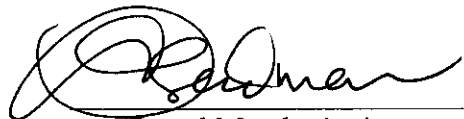
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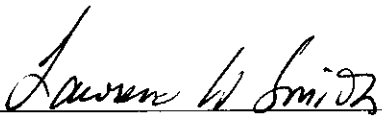
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