

Accounting Standards Update
March 22, 2011

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification[®],
*Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value
Measurement and Disclosure Requirements in U.S. GAAP and IFRSs,*

in the form attached hereto as Exhibit A, March 22, 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: _____

3/28/11

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Accounting Standards Update
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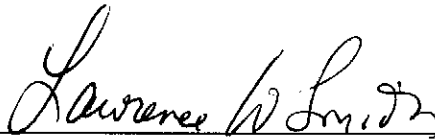
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✓ Abstain.


(Board Member's signature)

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x *Abstain*



(Board Member's signature)

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