

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification®,
Health Care Entities (Topic 954):

*Presentation and Disclosure of Certain Net Patient Service 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, July 7, 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:

July 13 / 11

Financial Accounting Standards Board

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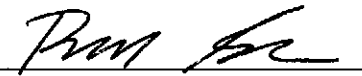
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