

(Exhibit B, Part III)(EITF 10-E)

Proposed Accounting
Standards Update
July 7, 2011

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
Property, Plant, and Equipment (Topic 360):
*Accounting for Derecognition of in Substance Real Estate - a Scope Clarification—a
consensus of the FASB Emerging Issues Task Force*
in the form attached hereto as Exhibit B, Part III, July 7, 2011

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: 7-13-11

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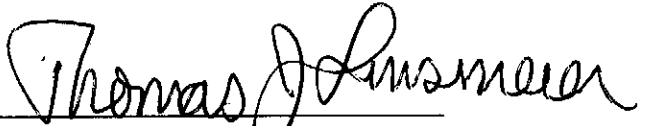
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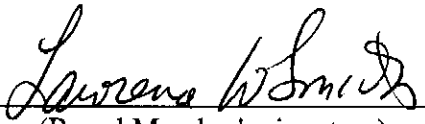
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