

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Statement of Cash Flows (Topic 230): Not-for-Profit Entities: Classification of the Sale
of Donated Securities in the Statement of Cash Flows*
—a consensus of the FASB Emerging Issues Task Force
in the form attached hereto as Exhibit A, Part I, April 2, 2012

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)

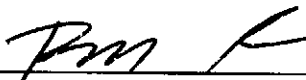
Date: 4/6/12

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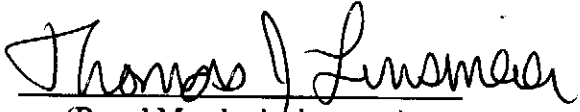
Date: 4-9-12

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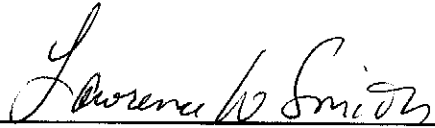
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